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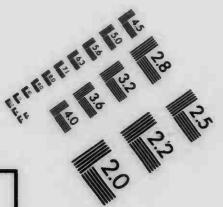


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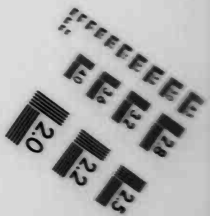
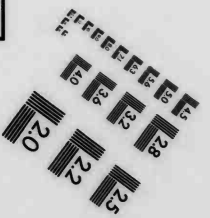
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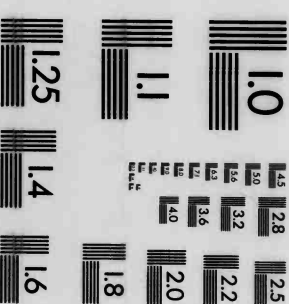
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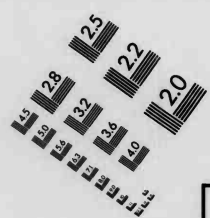
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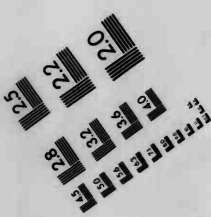
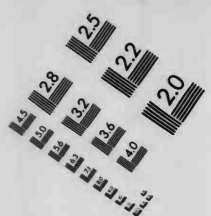


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REPORT

FROM THE

SECRETARY OF THE TREASURY,

On the Warehousing system.

FEBRUARY 28, 1849.

Laid upon the table, and ordered to be printed.

TREASURY DEPARTMENT,
February 22, 1849.

SIR: This department, under the authority granted by the 5th section of the warehousing law of the 6th August, 1846, has issued new and additional regulations, a copy of which, marked A, will be found annexed. These regulations are based upon an experience of the practical operation of the law in this country during the last two years, as well as upon very full information upon the same subject obtained from the continent of Europe, and also from Great Britain. It is believed that there is scarcely an act passed by the British parliament that has aided more than her warehousing law to augment her manufactures, commerce, tonnage and revenue. This is the opinion of all her statesmen and business classes, and not a vote, it is believed, could be obtained in either house of parliament for its repeal, although in its inception the system encountered even greater and more violent opposition there than in our own country. Since it was perfected there, the commerce of Great Britain has more than quadrupled, the bonded goods remaining in warehouse having risen in August, 1847, according to the statement of the commissioners attached to my report of December, 1847, to the value of \$387,200,000. The docks, structures and buildings in which these goods were stored, cost in London alone, according to the same statement, \$40,000,000; and in the whole British empire, are estimated at nearly double that sum. It is thus seen how Great Britain has made herself the centre of universal commerce and exchanges, and the storehouse of the business of the world. She has

the almost incredible amount of near four hundred millions of foreign imports stored in her docks and warehouses, so as to furnish assorted cargoes of every product and fabric of the earth, and of every class, description and quality. She thus makes herself the factor of all nations, and the productions of the industry of all mankind are stored in her warehouses, and sold by her merchants to the people of every country. The profit thus realized is immense, and draws with it the command of the trade and business and specie of the world. Side by side with these warehoused foreign goods, are her own products and fabrics, ready for sale at home and abroad. In bringing to her ports the vessels of all nations for cargoes of all foreign productions, the purchasers, to complete assortments, also take with them vast amounts of British articles, and thus Great Britain, whilst commanding the commerce and specie of other countries, augments the sale of her own products and fabrics.

An attentive examination of the globe, and of the relative position of its several countries, will exhibit our great advantages over Great Britain as a centre for universal commerce. The latter has no great interior country to supply any of her ports with business; she has no mighty lakes or rivers, no great expanse of surface, nor can she be connected with the continent by railroads or canals. Her soil is less fertile, her climate less genial and favorable, embracing by no means such a variety of products; and great as are her mineral resources, they are by no means equal in extent or number to our own. Her position is less central, having north of her much less than one-tenth of the arable surface of the globe, and less also than one-tenth of its population; whereas, if we turn to our own country, in view both of latitude and longitude combined, with our fronts upon both oceans and upon the gulf, we are, as nearly as can be, the centre of the arable surface, the population and business of the world. Our great interior lakes and rivers, with our rapidly extending net work of railroads and canals, bringing to our ports the interior commerce of a continent with numerous deep and capacious harbors on both oceans, accessible at all times, and with every variety of climate, soil and product, mineral and agricultural, give to us an unrivalled position. That Great Britain, nevertheless, with so many local disadvantages, should have made herself the centre of universal trade, is the highest proof of the genius and enterprise, the energy and perseverance, and especially the wise legislation on this subject of that great country. After the most deliberate investigation during the last three years, it is my firm conviction that without her warehousing system, cherished and improved as it has been from time to time, she never would have achieved these great results; that it is mainly this system which has made her the storehouse of the world, and giving her the command of the carrying trade, has filled her vessels with cargoes for her own use or re-exportation. In her great docks and warehouses are stored the products and fabrics of all countries together with her own, and she has thus become the point where international exchanges are made, and where trade and specie have

centered. If we would enter into a fair and honorable competition with her for this carrying trade, and commerce and specie, we must avail ourselves of the lights of experience, and introduce here, with some changes adapted to our position, a similar warehousing system. When foreign or American vessels come to our own ports, they must be enabled here, as in Great Britain, to load and unload with the utmost facility, economy and despatch, at all times and in all seasons.

They must also be enabled to obtain, without delay, in our ports, assorted cargoes of our own products and fabrics, as well as those of all other countries, of every quality, character, and price. These foreign and domestic products and fabrics must be collected in our warehouses as they are in London, ready at all times for immediate purchase and shipment, so that any vessel arriving at our ports can always obtain at once full and assorted cargoes. It is only thus that vessels sure of return cargoes can be brought to our ports on the best terms, diminishing freights, whilst augmenting our carrying trade and aggregate profits of navigation. It will be perceived, on examination of the new regulations, hereto appended, that this department, as indicated in my reports of December, 1847 and 1848, has introduced the system of private competition for storage to the full extent authorized by existing laws, combining, as permitted thereby, public and private stores, and protecting the interests of the government and merchant by every safeguard in the power of the department, suggested by experience and investigation. In order, however, to give our warehousing system all the advantages that are possessed in Great Britain, the following changes are indispensable. The provisions of the act of 17th June, 1844, limiting the inspectors to the number employed at that date, must be modified in some respects, as these officers are required by the warehousing laws to keep the key and have charge of private bonded stores. If these private stores are to be scattered over our great ports, as the convenience of commerce may dictate, and as to a fair and reasonable extent they should be under proper regulations, if the warehousing business should progress as it has done for the last two years, the inspectors must be augmented beyond the number authorized by that act. The warehousing act allows the importer, whose private store is used for the warehousing of foreign goods on which the duties have not been paid, to keep one key, and requires an inspector of the revenue to keep another, the law directing a joint custody with two different kinds of locks and different keys in the possession of each, respectively, so that the importer could not have access to such bonded goods in private stores except in the presence of the inspector, the act forbidding the importer "access to the goods except in the presence of the proper officer of the customs."

The expense of furnishing such inspectors for private stores, should, of course, be borne by the importers, for whose convenience and benefit this arrangement is made, and who can only exhibit the goods or withdraw packages for sale, or re-exportation from time to time under the law, "in the presence of" an inspector. After

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much deliberation and enquiry, my mind has been brought to the conclusion, that this expense could best be arranged by an equitable apportionment of the compensation paid to inspectors, to be refunded by such importers; the amount to be fixed in each case by the collector, with the approbation of the Secretary of the Treasury, or by adopting the principle of half storage, with a view to cover the expense which has operated so well in some of the ports, leaving to the importer the option between these two modes of payment; and this is the principle upon which the present instructions are based. Under the law, however, as it now stands in our largest ports, it will be impossible to put the system as to private stores into full operation, unless the act of 17th June, 1844, before referred to, should be modified; inasmuch, as whilst one inspector might suffice for one vast public bonded store, a considerable number would be required for the private stores of the importers scattered over a great city. So far as the government is concerned, it is obvious, that in the large ports, the great public stores, equal in capacity to a dozen private stores, are the most economical, and in these must be stored, under any arrangements, the unclaimed goods, amounting in New York (by the returns of the collector) to the value during the last two years, of \$14,617,658. If, however, the importers claim the goods, and the privileges of warehousing in their own private stores, they ought, in my judgment, to be permitted to do so, in the manner provided in the regulations and instructions now issued by this department.

The stores agreed upon by the importer and collector, with the restrictions above designated, are the only private stores now authorized by law. In all other cases, the stores must be rented on public account, as required by the provisions of the 6th section of the act of the 3d March, 1841, which is in full force, and in these words: "Section 6. And be it further enacted, that all stores hereafter rented by the collector, naval officer or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandize, subject, as to the rates of storage, to regulation by the Secretary of the Treasury."

The law, then, as it now stands, authorizes but two classes of stores, namely, public and private stores. The first as we have seen, must be "rented on public account and paid for by the collector;" the second, are the private stores agreed upon as before stated, and must be kept under the regulations heretofore quoted as prescribed by law.

Under the clause of the law authorizing private stores in certain cases, a very important question has been presented for my consideration, whether in view of the very large discretionary powers vested in this department by the 5th section of the warehousing law, it is competent to extend the privilege of storage in private stores to the goods of several importers in one such store when requested by them. Upon mature deliberation, I have come to the conclusion, that this may be done, and have accordingly so authorized, under regulations combining the most perfect indemnity and

security to the government, with great convenience and economy to the merchants. These will not be public stores, and no rent will be paid for them by the government, but they will be used as private stores, denominated in the law "other stores to be agreed upon by the collector or chief revenue officer of the port, and the importer, owner or consignee." In these cases, however, the person who is permitted by the collector to have such private bonded stores, must be constituted by each of the importers using the same their agent, who must keep the importer's key, as authorized by law, whilst the inspector will keep another and distinct key, so that no access can be had to the goods, except in the presence of the inspector.

In this case, however, where several importers thus use one private store, thus guarded and secured, in addition to the custody of the goods under the lock of the inspector, and the bond for the duties required from the importer, the collector must also exact from the agent of the importers who keeps the store, a bond with sufficient sureties, to indemnify the government against loss. This is substantially the system of private competition for storage and labor introduced into Great Britain, and which has been attended there with such wonderful success, and has made *that* country the storehouse of the products and fabrics of the world. In the absence of such regulations this department feels well assured that the warehousing business in the United States can never be brought into successful competition with that of Great Britain, and it believes that this adoption of the system here will be attended with incalculable benefits. Under this conviction, I have felt it to be my duty to extend these privileges to the merchants and business of the country.

Being desirous of introducing the system of stores absolutely fire-proof, so as to guard, as far as practicable, against those disastrous fires which have so often swept away so many millions of property invested in stores and goods; and, with a view to place bonded stores in our own country upon an equal, if not a superior, footing to all others as regards security, so as to make our ports the principal entrepôts of commerce, I have directed that a preference shall be given in all cases, by the collectors, to such private stores as are made entirely fire-proof. By this, I mean such stores—of which we have now scarcely a single one in this country, although lately introduced with great success in Great Britain—as are free from all combustible materials. Such stores would be built on arches of stone or brick, or, what would be better, for all the wooden material now used, to substitute iron, namely, for roofs and rafters, for joists, for doors, window frames, and shutters, slabs for flooring, and beams or pillars, where needed, as now used in some cases in Europe. The advantages of this system would be: 1st. The greater security from fire in such stores would much increase the warehousing business of the country, with all its immense profits to our commercial and navigating interests. 2d. The saving or diminishing the losses arising from conflagrations. 3d. The saving or diminishing insurance. 4th. The frequent arresting

of fires in our great cities, by stopping them at a point where the buildings were wholly incombustible. 5th. The gradual extension of the system of iron buildings to private stores, other than bonded warehouses. 6th. The great benefit to the iron interest of the country, from the new and increasing use and demand thereby created for that material. The augmenting demand for warehouses, in many of our ports, had forced upon the department the alternative of leasing at this time new and additional public stores, for terms of years, in the larger ports, or resorting to the system of private competition; and, after full investigation, it is deemed best to adopt the latter. Public stores, however, to a large extent, are still required by the law. 1st. For importers who may prefer to use them. 2d. Unclaimed goods, under the provisions of the law, can be stored only in public stores; and the value of these unclaimed goods in New York alone, during the first two years under the warehousing law, by the returns of the collector, amounted to \$14,617 658. Under this system public and private stores will be combined, and each for useful purposes, as designed by the law; but ultimately the great mass of the warehousing business (except as regards unclaimed goods) will be transacted here as in Great Britain, by stores neither rented nor owned by the government.

These stores, owned by individuals, in proper locations and of a proper character, will be authorized by the collector, with the assent of the Secretary, at each port, and the government will have no other control over them than the custody of the key by an inspector of the revenue, and access to the goods permitted only in his presence, as required by law. The person who is authorized to keep the store will be the agent of the importers, and contract for storage and labor as they may think proper, the government being indemnified only for the expense of the services of an inspector by the payment of half storage, or of the inspector's salary, at the option of the importer. The storage and labor will thus be furnished by the owners of stores, and not by the government, and the business will thus be conducted in time, with greater economy, and the choice of stores left chiefly to the importers. The government will have all the security for the stores and for the custody of the goods that is required in case of public stores, as well as full indemnity for all charges, without any risk or expense for labor or for the building or renting of stores, with a preference of the public store where adapted to the storage of articles sought to be warehoused. Private enterprise will be invited into rivalry for furnishing warehouses; and now that the system has received proper impulse from the government, individual competition will in time furnish the best and cheapest and safest stores, as well as the most economical storage and labor, for nearly all goods, except such as are unclaimed. Such private enterprise will in time cause large and capacious incombustible stores to be erected in our ports, giving employment to our mechanics and laborers, augmenting our commerce and revenue, and increasing the value of property in our warehousing cities. The incombustible or iron stores will gradually take the place of structures that are not fire proof,

for the storage of imports, and be eventually extended to stores holding domestic goods, and thus terminate those disastrous conflagrations that have ruined so many thousands.

As early as the 29th of July, 1847, my attention was directed to the important subject of iron warehouses, and among the inquiries which the commissioners who visited the continent of Europe and Great Britain, under my appointment in that year, were directed to make was the following:

"You will inquire, particularly, how far and to what extent iron has been introduced, either for roofs, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses and the goods stored therein."

In replying to this inquiry, the commissioners stated as follows:

"In the dock warehouses, originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built it has entered to some extent into the construction for rafters, joists and flooring. For pillars it has been more generally used, the St. Katharine's dock, in London, and the Albert dock, at Liverpool, using iron pillars filled in with brick as the support, in most cases, to the second floor. The London dock company have also used it to a considerable extent for pillars, in the last vaults constructed. The sheds on the dock piers at London are generally supported by iron columns, as previously mentioned; and the intention hereafter is to increase its use, experience having demonstrated, from the use made of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the articles, iron has been somewhat used. In the Albert docks, before mentioned, as combining the most modern improvements, tile has been used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

"The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured." They state also: "The warehouses in the East and West India, and London docks, in London, are constructed in a substantial and fire proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars of stone or iron; the upper floors are of wood sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones embracing the most approved modes of building at the time."

"In the St. Katharine's dock, the stores having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all are the cellars for the storeage

of liquors, with arched roofs, supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another."

"On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks."

"The other bonded warehouses are private stores of fire proof construction, within which no offices or counting rooms are allowed, built to comply with the circular of the commissioners of customs."

"The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction." It thus appears that the best and most approved warehouses in Great Britain are now "built entirely of stone and iron, no wood whatever entering into their construction." That similar iron stores will be built in our warehousing ports under the present instructions, giving them this preference, would seem to be certain, and when they are constructed in one port they must be built in others, or it would lead to a greater concentration of the warehousing business in those ports that adopted the incombustible iron stores. When the business of the storage of foreign imports is thrown open to private enterprise, and safe and commodious stores erected by individuals, they will seek to fill them with goods, especially for re-exportation, and thus immensely increase the warehousing business, and render our ports, at a much earlier period, the entrepôts for universal commerce.

The question is one of great magnitude; in what country shall be chiefly stored the exchangeable products and fabrics of the world, during the period intervening between their growth, production or manufacture, and their use or consumption? What country shall transact this vast business? Who shall enjoy this carrying trade? Whose mechanics and laborers shall furnish the stores and docks and basins? Whose merchants shall receive the storage? Whose underwriters the insurance; and who shall realize the commission and profits on the sale and reshipment? These are questions of momentous interest to our commerce and navigation, and to the progress of our wealth and industry. I think it may be demonstrated that, directly and indirectly, Great Britain is now realizing from this source an annual income to her people, of more than eighty millions of dollars. By the returns of our commissioners, before referred to, it appears that the value of bonded goods in the warehouses of Great Britain, in August, 1847, was \$387,200,000. The quantity warehoused throughout the year is not given; but if it bears the same proportion, as in our country, to the goods remaining in warehouse at the end of the year, it would be much greater.

Assuming it, however, to be only 400,000,000, we may form an approximate estimate to this income from the following data: 1st, the freights upon the importation of the goods; 2d, the freights upon such as are re-exported; 3d, the storage; 4th, the insurance whilst on deposit, as well as when imported or exported; 5th, the labor attending the landing, receiving and re-shipments, including the wharfage, drayage, cartage, craneage, hoisting, stowing, piling, packing, repacking, &c.; 6th, the profit upon the sale of the goods; or 7th, the commissions when sold and re-shipped on foreign account; 8th, the wages and compensation paid to clerks, storekeepers, &c.; 9th, the yearly appreciation of property arising from the extension of business, and the erection of docks and warehouses; 10th, the augmented market for domestic products and manufactures, purchased to complete assortments, and freighted abroad at cheaper rates, thus augmenting domestic exports, as well as the profits upon them; 11th, the use of the capital, credit and specie, and the command of the exchanges of the world; 12th, the augmented home market for domestic products and fabrics, arising from the increase of capital, business and population, growing out of the warehousing system. There are some of these items known to be great, not susceptible of any accurate approximate estimate; taking, however, those only where the data are established, it may be safely assumed that the gross income yielded, on such items, to the country, from warehoused goods, is not less than 20 per cent. on the value of such goods, stored for sale and distribution.

It must be remembered that this is an income realized on the products and fabrics of other countries, growing out of being their factors and transacting their business under the warehousing system. Among the most beneficial effects of the system, as demonstrated in its results by practical experience in Great Britain, is the largely augmented foreign market for domestic products and fabrics to complete an assortment, or a cargo so as to give full freights to vessels.

Our ports are the natural and proper depots of European goods seeking the markets of Canada, the West Indies, Mexico, and of Central and Southern America. They are also the natural depots of all these latter countries when seeking the European or other foreign markets. Our ports on the Pacific, in connexion with those on the Atlantic and the Gulf, are also the natural depots for sale and distribution to all the rest of the world, of the products and fabrics of Asia, and nothing can secure to us this commerce, but a well-organized warehouse system, furnishing equal facilities for storage and entrepot with similar systems in any other country. To the perfect success of this system, the principle of free storage and free competition for all but unclaimed goods will become indispensable. It would be difficult to ascertain the extent to which vessels and purchasers would be brought to our ports under a perfect warehousing system to be supplied with return cargoes in part composed of our own products and fabrics.

It is clear, however, that the effect must be very great, and when our warehousing system shall go into complete operation, I do not

doubt but that stores filled with domestic products and fabrics will be found side by side with our bonded warehouses, and purchasers will resort to both to fill their vessels or to complete their assortments.

Whilst the bonded warehouses will be filled with foreign goods, our own breadstuffs and provisions, our flour and grain, our corn and cotton, our rice and tobacco, our hemp and wool, our cotton and woollen fabrics, (and in time also, our iron and sugar,) and the vast variety of manufactures which our skill and industry produce, will be found in our domestic stores, near or adjacent to our bonded warehouses, assembling purchasers to find a market for them in every portion of the world. Nay, it is quite certain, that the barter of the foreign for the domestic products and fabrics in adjacent stores, will often take place daily, as it now does to so vast an extent in Great Britain, increasing not only our internal but our external commerce, augmenting our tolls or freights on our lakes and rivers, our railroads and canals, and swelling our exports, (including our own manufactures) to an extent corresponding with our foreign imports. The foreign and domestic goods warehoused in adjacent stores, will, as it were, invite the exchange, and our merchants thus become the factors of universal commerce.

Whilst the warehousing system in Great Britain is greatly cherished by their merchants, it is regarded with still deeper interest by their manufacturers; being as popular in Manchester, with its bonded stores, as in London or Liverpool, bringing, as it does, capital to British ports, and purchasers and goods from every quarter of the globe to exchange for British fabrics; and our American manufacturers can never compete successfully for the foreign market, until a similar warehousing system is introduced and perfected in our ports.

Much as our mercantile and navigating interests will be advanced by such a system, the American producer and manufacturer, in augmented markets at home and abroad, will derive still greater advantages.

There is a perfect union of interest between our exports and imports, between our trade external and internal. Commerce is a unit, it is the exchange of products and fabrics, whether foreign or domestic, whether transported inland or coastwise, upon the lakes or the ocean, upon the railroad or canal, and whatever system assembles in any port for exchange, the products and fabrics of human industry, augments the wealth and business and capital of the country facilitating such commerce, and fills the hand of labor with greater and more abundant reward. In truth, commerce is the great handmaid of labor, the factor of its products finding for them the markets of the world.

Among the most important amendments required in the existing law, are the following: 1st. Where the goods are deposited in a public store, under the exclusive custody of the government, no bond for duties should be required. To exact security for the payment of duties on the goods, when the goods themselves are in the sole custody of the government, would seem to be superfluous. 2d. When the goods are deposited in private stores, to permit the

proprietor of the store to cover the amount of duties on all goods in his store, under his own bond, with adequate securities instead of exacting a bond from every importer. 3d. To cancel all bonds for duties when the goods are destroyed by fire. This is the case in Great Britain, and much increases her entrepot trade, it being a great inducement to prefer her ports for warehousing, as it is known she exacts no duties when the goods are consumed by fire before they are taken out of the warehouse. Here, Congress generally refunds the duties in such cases, so that our government in fact gains nothing by the exaction, but, in the meantime, foreign goods are driven to other entrepots, by the fact, that under our law, as it now stands, the duties are payable. Under the present law, the goods are insured at a value including the duty, thus increasing expenses here, as compared with foreign warehouses, and where the duties are refunded after a fire, it is generally only for the benefit of the underwriters who have insured the goods. 4th. To prolong the time for warehousing, if not indefinitely, at least to a period not less than five years. In Great Britain the term is three years, but at the same time discretion is given to the commissioners of customs to extend the period two years more, thus practically enlarging the time on goods not perishable to five years. The term of one year is too limited, especially with a view to exportation.

Debenture goods may now be exported within three years, and no reason can be given why warehoused goods should not have, at least, the same time, if not an indefinite period. The fact, that goods can only be warehoused here one year, when in England they may remain five years in warehouse, gives to that country an immense advantage over our own as an entrepot for warehoused goods, and we will contend with her to great disadvantage for the commerce of the world, until we extend the warehousing privilege to a similar period of years. Why should debenture goods, remaining in the merchant's own exclusive possession, be permitted to be exported within three years, when warehoused goods, remaining in our own custody, must be forced out of the country in one year? Why should we deny to our own country the payment of insurance and storage, of labor, and other charges upon the goods beyond the period of a year? Why limit the period for exportation or consumption, the goods remaining with us at the expense of the foreign importer.

The loss of interest, the payment of insurance, storage and other charges, constitute a sufficient inducement to the importer to sell or re-export at any period without limiting the time. Besides, there are many articles that are greatly improved by remaining in store for a series of years. Among these, I may mention wines and liquors, which are generally so greatly improved by age. We can never become a great entrepot for wines and liquors while this limitation exists, but will be compelled to send for the best of these articles, as we now do, to the foreign, and especially to the London dock sellers and stores, where such articles are sent by the producer to acquire the reputation and additional price derived

from their deposit there. More than fifty acres of bonded vaults and cellars in Great Britain are filled with these wines and liquors of every quality and age, and we can never compete for the storage of these articles, unless we grant here equal facilities for sale and storage. There is another reason why the time should be enlarged, arising out of the extension of our ports and territories, since the passage of the warehousing act. Under the law, goods can be warehoused and transferred from port to port in our own country. Now, from our Atlantic to our Pacific ports, going or returning around Cape Horn, nearly one-half the time may be occupied in the voyage, yet this, by the law, constitutes part of the year permitted for warehousing, and is entirely too short for the great purposes of such a commerce. Why should we destroy our own coast-wise trade by a limitation so pernicious?

In extending the period for deposit of foreign goods, I would renew my recommendation for the repeal of the debenture system. The merchant may now export debenture goods within three years, having the duties refunded without interest, the government withholding two and a half per cent. For this privilege, then, he loses three years' interest, being eighteen per cent. and two and a half per cent. on the duties, in all twenty and one half per cent. Now, if he is permitted to retain the goods in public or private bonded warehouses, without the payment of any portion of this sum, or any advance for duties, and export the goods within three years from such warehouse, why should he want the debenture privilege? The truth is, if the time were thus prolonged, when the goods remained unchanged, there could be no motive (but in some extraordinary cases) to resort to the debenture privilege, except to defraud the revenue by a pretended exportation of the goods, when, in fact, having been in the importer's exclusive possession, they are too often smuggled into the consumption of the country, and the duties refunded, as if they were exported. I have heretofore recommended the repeal of the debenture system, and the substitution of a right, for at least the same period of time, of exporting abroad the goods from the public or private warehouses, without having paid any duties. This is a much greater privilege than the debenture, and not accompanied with its frauds. This department has heretofore represented the fraudulent character of the debenture system, which has led to its abandonment in other countries. The system furnishes great facilities and temptations to frauds upon the revenue. Let us take an example to illustrate how easily these frauds may be perpetrated. Under the existing debenture privilege, an importer introduces a quantity of foreign cotton goods, he pays the duty and takes the goods into his exclusive possession; at the end of a period not exceeding three years he professes to export these same cotton goods; and, after these goods are examined by the appraisers, and supposed to be the same, he executes his export bond, ships his goods, and receives his debenture certificate, upon which he draws the money at once; but perhaps the appraiser who examined the cotton goods three years before, is absent, dead, removed, or resigned, or in the lapse of

time, from the multiplicity of his duties, he may have forgotten the precise character of the goods, or an article of cotton goods, of so precise a similitude, may, for that very purpose, have been manufactured here, as to defy detection, and the domestic goods are exported instead of the foreign; and this is but one out of many modes in which frauds may be perpetrated under the debenture system. In truth, the whole system is an open invitation to frauds upon the revenue, and, in some cases, this has been so palpable that the drawback exceeds the duty.

Herewith is communicated a letter on this subject (a copy of which is hereto annexed, marked B) from two experienced custom-house officers, of New Orleans and New York, being the result of inquiries directed by me, exhibiting the frauds under this system. I cannot too strongly urge the consideration of this subject by Congress, nor too earnestly repeat my undoubted conviction that the revenue is defrauded many hundred thousand dollars every year by this system. Not only is the revenue thus defrauded of large sums, but the honest merchant, who has fairly paid his duties, is deeply injured by being brought into competition with goods, the duties on which have been refunded, whilst the domestic manufacturer and producer are also compelled to compete with foreign goods subject to duty, but on which the duty has been refunded under the practical operation of this law.

Connected with the subject of warehousing, is the construction of docks and basins, for the accommodation of vessels, the erection of warehouses, and the economical storage of goods. In ancient as well as in modern times these improvements, to a greater or less extent, mark the growth of commercial cities. On the continent of Europe they exist to a considerable extent, but in Great Britain they have been constructed in greater numbers and to a greater extent than in any other part of the world. In Boston, in connexion with their wharves, they have long existed, and are constantly extending, having greatly contributed to the increase of the foreign and domestic commerce of that great city; furnishing another proof of the sagacity and foresight of that people. In the harbor of New York they are just going into operation, and must furnish great facilities for the extension of the commerce of that city. They are admirably calculated for the extension of the warehousing system, especially for heavy goods, and for articles introduced for re-exportation. On that important subject, I attach to this report documents marked C and D. The first being a report of the committee on wharves of the city of New York, and the second a pamphlet of the proceedings of citizens and companies in regard to the great Atlantic dock basin. To a considerable extent such docks and warehouses have been used in Boston and New York, for the more economical storage of goods, and it is believed are destined to great and complete success. It is obvious that heavy goods can be landed and stored more economically, when the vessel can lay alongside of the warehouse in such docks or basins, and load or unload from it without drayage or cartage.

When the warehousing law was passed in 1846, the system was

entirely new in this country, and the department was required to put it at once into operation. This was done after a conference with the collectors in the principal ports, and the action of the department communicated to Congress. Whilst it is believed that all then done, in putting so promptly into operation so new and great a system, will redound to the ultimate advancement of the best interests of the country; yet in the period of two years which has intervened since that date, the department, amidst its other pressing engagements has devoted much attention to this new and important subject, collecting from the continent of Europe and Great Britain all the information that could be obtained in regard to the practical operation of the system in those countries. On the continent the plan adopted is that of public government stores. In Great Britain an appeal is made to private enterprise, capital, and competition, and their bonded warehouses are chiefly private stores, with a few large government warehouses for certain purposes.

The British plan has been far the most successful, and commends itself, in my judgment, as well from the success of the system itself as from a thorough investigation of the principles on which it is founded. I have therefore, by the new regulations, so far as was consistent with the law, introduced it into this country, under the powers vested in this department by the fifth section of the warehousing act. The important information derived from the continent of Europe and Great Britain is herewith appended to this report, in documents marked F, G, H, I, K, L, M, N, O, P, Q.

The regulations now issued introduce the system of private competition so far as permitted by the public interest, and by the law as it now stands. By the existing law, unclaimed goods must be warehoused in public stores. The value of these is very great. In New York alone, by the returns of the collector, the value of the foreign unclaimed goods warehoused in that port from the 6th August, 1846, to 30th September, 1848, was \$14,617,658, and the regularly warehoused in the same period \$20,546,250—making a total in that port of \$35,163,908. These unclaimed goods, under the act of the 3d March, 1841, must be kept in the public stores, there being no importer who claims and makes a warehouse entry of them. By the returns of the collector, (see doc. E,) the foreign goods regularly warehoused from the 6th August, 1846, to 30th September, 1848, was \$43,934,300. In addition to this, there was a vast amount of foreign imports deposited in our warehouses as unclaimed goods, amounting, as we have seen, in New York alone, to the sum of \$14,617,658. If in the other ports the unclaimed goods bore the same proportion as those regularly warehoused in New York, it would bring the total amount of foreign goods deposited in our warehouses from the 6th August, 1846, to 30th September, 1848, up to \$66,527,038. Notwithstanding, then, that the system was entirely new in this country, it is hoped that these facts, and the vast amount thus warehoused in the infancy of the system, under the instructions and acts of this department, will satisfy Congress that every effort was made to carry the law fully into effect, and that these efforts were attended with success, not-

withstanding that the department was compelled to enter on a field of experiment entirely unexplored in this country. It would be strange, under such circumstances, if the department had seen nothing to improve or amend, as the result of more than two years of experience of the practical operation of the system in this country, and as also of the information collected with so much care from the continent of Europe and Great Britain. This experience and information have enabled the department to introduce, it is believed, great and important improvements under the new instructions now issued, and especially in authorizing, as far as permitted by the law and the security of the public revenue, the system of private enterprise and competition in the business of storage, so as to reduce to the utmost practicable extent all the charges and expenses incident to the system. These regulations, it is believed, will lead to a considerable augmentation in the warehousing business; but, in order to give to our own ports all the advantages enjoyed in Great Britain, and to enable us to enter into successful competition with other countries for the commerce of the world, the amendments in the law itself, especially as regards the extension of the time for warehousing, which can only be made by Congress, are indispensable. With these amendments, advancing in a liberal, commercial policy, with the progress of the age, and the lights of experience, it is believed that our own country will pass rapidly onward to the command of universal commerce.

With enduring peace; with extended area, industry and population; with an enlarging trade, internal and external—and increasing facilities of navigation and transportation on the lakes and rivers—the ocean and the land; with a career marked by a spirit of equity and justice, our future advance must be more rapid even than the past. Nor should we regard only the advantages to ourselves from our national union, as a moral and political necessity, which no human power can sever, or destroy; but consider, also, its effects as a light and example to all nations; and as, ultimately, destined to extend its benefits and blessings to every country and people of the globe. To accomplish these great objects, an ever extending internal and international commerce and intercourse are indispensable; and even if interrupted for a brief period, would be sure to return, with the triumph of truth, in augmented force and power.

Most respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

HON. GEORGE M. DALLAS,
*Vice President of the United States,
and President of the Senate.*

A.

CIRCULAR, No. 34.

*Instructions to collectors and other officers of the customs.*TREASURY DEPARTMENT,
February 17, 1849.

The 5th section of the act of 6th August, 1846, entitled "An act to establish a warehousing system," &c., is in these words: "That the Secretary of the Treasury be, and he is hereby authorised to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same."

Under the power granted by this section, this department, availing itself of the experience derived from the practical operation of the system in this country during the last two years, and having obtained full information in detail of the mode of warehousing on the continent of Europe and in Great Britain, now issues the following forms and instructions, in place of those heretofore issued, with a view to enlarge the benefits of the system in this country:

SEC. 1. On the arrival of any goods, wares, and merchandise from a foreign port, and at any time within the period allowed by law for the discharge of the vessel in which they may have been imported, the importer, consignee or agent (with proper power of attorney) thereof, may enter the same for warehousing in the form hereinafter prescribed, designating at the same time, with the consent of the collector, the place of storage, as hereinafter provided for.

SEC. 2. It being the intention hereafter of this department to use as bonded warehouses, under the act of August 6, 1846, in addition to stores owned and leased by the United States, such private stores as may be fully adapted to the purpose, separating as much as possible the government from any interference not required by law or the public interest with the business of storage, or of labor on merchandise, and leaving such storage or labor to be, as far as lawful and practicable, a matter of arrangement between the importers of merchandise and the owners or occupants of such private warehouses, the following rules and regulations will control you in the selection and management of such stores, the selection being first approved by the department in each case.

In all cases of private stores, the law, which the department is not at liberty to disregard, requires that they "shall be kept under the joint locks of the inspector and importer; but no delivery shall be made without a permit in writing under the hand of the collector and naval officer of the port," the law further declares that

"if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay, for every such offence, one thousand dollars." The proper officer of the customs here referred to, in whose presence only the importer, when the goods are stored in private stores, can gain access to the goods, is an inspector, that being the class of officers, under whose lock and key, as well as that of the importer, such private bonded warehouses must be kept.

SEC. 3. Stores to be private bonded warehouses, and to be used for the storage of foreign dutiable merchandise, will be required, in all cases, to be first class fire-proof stores, according to the classification of insurance offices at your port, and must be so approved by them in writing to the collector, before an application to use them will be considered.

All bonded warehouses under the act of August 6, 1846, will hereafter be known and designated as follows:

Class 1. Stores owned by the United States, or leased to them prior to the date of these instructions, the leases of which have not yet expired or been cancelled, heretofore known as public stores. All unclaimed goods must be stored exclusively in these stores, when there are such at the port, and they are also to be used for the storage of other foreign merchandise as hereinafter provided for. In relation to these public stores, the following are the provisions of the sixth section of the act of March 3, 1841, the assent of the department being required by other laws.

"And be it further enacted, That all stores hereafter rented by the collector, naval officer or surveyor, shall be on public account, and paid for by the collector as such, and shall be appropriated exclusively to the use of receiving foreign merchandise, subject, as to the rates of storage, to regulation by the Secretary of the Treasury."

2. Stores in the possession of an importer, and in his sole occupancy, which he may desire to place under the customs lock, in addition to his own lock, (said locks and keys to be of a different character, as required by law,) for the purpose of storing dutiable merchandise imported by himself only.

The entire store shall be appropriated to this sole purpose, under the regulations hereinafter provided, and for this privilege, with the time of the customs officer necessarily required in attendance at such store, he shall pay monthly to the collector of the port a sum equivalent to the pay of such officer, who must be an inspector, or one-half of the amount which would accrue as storage on the goods so stored, at the regular rates charged at stores, class No. 1. All the labor on goods so stored must be performed by the importer at his own expense, under the supervision of the officer in charge. Before any importer shall be permitted to use his own store, per class 2, he shall endorse upon the entry for warehouse his written request to use such store as the place of deposit, and

also endorse thereon an agreement to pay to the collector an amount equal to the salary of the inspector or one-half storage; then to be determined in advance by the importer.

3. Stores in the occupancy of persons desirous to engage in the business of storing dutiable merchandise under the warehouse act, and of performing the labor on such goods, in what is usually termed the storage business; the buildings being first examined by the person appointed by the collector, and found to agree with the requirements of these instructions, and the selection having been approved by this department, an inspector shall be designated for its superintendence, the owner or occupant stipulating to pay to the collector monthly a sum equivalent to the salary of the inspector or inspectors required in the superintendence of the goods and store, the whole of the building being appropriated to this purpose, as required in class No. 2. Merchandise entered for warehouse will only be stored in these stores when the same are "agreed on by the collector or chief revenue officer of the port, and the importer, owner or consignee," as the place of deposit, and the stores are to be "secured," as provided in 1st sec. act 6th of August, 1846, "under the joint locks of the inspector and the importer," the latter appointing the owner or occupant of such store as his agent or custodian, to have the custody of the goods, and possession of the key allowed to the importer; this appointment to be per form 25. The labor performed on the goods shall be under the control and at the expense of the owner or occupant, and the store shall be subject to such further rules as this department may deem necessary from time to time, for the safe-keeping of the goods and protection of the revenue, and to be discontinued as a bonded warehouse when the public interest may require. All arrangements as regards the rates of storage, and the price of labor in these stores, must be made between the importer and the owner or occupant of the store, and all amounts due for storage and labor must be collected by the latter, the collector looking only to the safe custody of the merchandise, for the security of the revenue.

Before any person shall be permitted to open a store under class No. 3, he shall enter into bond in such sum, and with such sureties as may be approved by the collector and this department, exonerating the government, as also the collector, and all other officers of the customs, from any risk growing out of the joint custody of goods stored in said stores, such bond to be per form K.

These stores shall be under the joint lock of an inspector of the customs (to be designated by the collector) and the owner or occupant acting as agent for the importers warehousing their dutiable foreign merchandise in such store. Should the amount of business at any one store require, in the judgment of the collector, the services of more than one inspector, the owner or occupant shall be required to pay monthly such additional sum to the amount named above as will be equivalent to the salary of such additional inspector or inspectors required in attendance. The owner or occupant of such store will, however, be allowed the option of paying the salary of such inspector or inspectors, or of paying monthly

to the collector one-half storage, at the rates charged in public store, class 1; this choice to be determined before any goods are placed in said store.

The stores described in the 2d and 3d classes will be required, previous to their being used for the storage of bonded goods, to have such fastenings on the doors and windows as the collector may deem requisite for the security of the property stored, all such doors and windows to be fastened on the interior by strong iron bars, except one entrance in front, to be secured by locks as before described. The store must be separated from any adjoining building by a brick or stone wall, in which no door or other opening will be permitted, and must have a party wall above the roof.

For the storage of wines and distilled spirits only, cellars of stores occupied for general business purposes may be used, under store classification No. 2, for the storage of wines and distilled spirits imported by the owner or lessee only. Though the rest of the building be otherwise occupied, the entire cellar or vault shall be exclusively appropriated to this purpose, and shall have no opening or entrance except the one from the street, on which the locks are to be placed.

The remuneration of the officers shall be either the pay of the inspector or one half the storage, as in store class No. 2, to be determined in advance by the importer, and one officer may have in charge as many cellars as, in the judgment of the collector, he can superintend efficiently, not exceeding six. The cellars of any stores, class 3, may be used for the storage of wines and distilled spirits, under the same rules as other merchandise, in said stores.

For the storage of coal, mahogany and other woods, sheds or yards may be used, under the regulation as prescribed for stores classed Nos. 2 and 3, provided such shed and yard can be properly fastened and secured, so as to insure the safety of the property. The compensation of the officer or officers required to be at the option of the owner, to be determined in advance, as in stores class 2.

A counting-room for the accommodation of the owner or occupant may be allowed in stores classed 2 and 3, but such office must be separated by a permanent partition, with no door or other entrance opening therein from the rest of the store, and have a separate entrance from the front. This partition must be strapped with iron, in such a manner as to enable the inspector to ascertain whether access has been had to the store. The officer in charge must be allowed such use of this office as may be necessary for him in making his daily return of receipts, deliveries and examinations.

After stores have been approved and placed under customs lock, the collector will retain the right of ordering such additional fastenings to be placed thereon as experience may suggest to be necessary; such extra fastenings to be made by and at the expense of the owners or occupants having charge of the premises.

In selecting these stores, the collector will be careful to take only such as combine convenience to place of landing the goods

with every facility for receipt and delivery, for sampling, examination, &c., according to the description of goods to be stored. He will avoid increasing the number more than is necessary, due regard being had to the number of officers employed at the port, the time required for their attention at the stores, and the restrictions of the number of inspectors and officers by the act of June 17, 1844.

It being the wish of this department to encourage the building of substantial fire-proof warehouses, where goods may be stored free from the risk of fire, and the construction of commodious vaults for the reception of wines and distilled spirits, such buildings being required by our rapidly increasing commerce, as well as to prevent or diminish the disastrous fires in our great cities, and the loss or refunding of the duty upon the goods, the collector will, in every instance, give the preference to buildings or vaults so constructed, more particularly where the same are built of brick, stone and iron, the different floors separated by iron doors, and iron covers to hatchways, having no wooden or other combustible material whatever. In selecting between such fire-proof stores, the preference should be given to those having an iron roof and rafters, iron doors, window frames, sashes and shutters, iron joists, iron slabs for floors, or other incombustible material, and iron beams and pillars, where necessary.

Should the owner or occupant of any store, cellar or yard, neglect or refuse to pay to the collector the sum required by these instructions for the use of an inspector or inspectors, as the case may be, or fail or refuse to comply with any law regulating the storage of merchandise, or any rules or regulations issued by this department or by the collector, for the safety of the goods so stored, the collector shall refuse permission to deposit goods in or to deliver any from such store, and report the facts at once to this department for its further action.

SEC. 4. All private bonded warehouses must be placed in custody of an inspector of the customs, who will always keep the key thereof in his own possession, and personally superintend the opening and closing of the doors and windows. He must be in constant attendance at the store from sunrise to sunset, except at the time necessary for his meals, not over one hour at noon, when the store must be closed. He will not suffer any goods to be received, delivered, sampled, packed or repacked, except in his presence, and in pursuance of an order from the collector, in the manner hereinafter prescribed. The collector will require of him to keep an accurate account of all receipts and deliveries of goods, orders for sampling, examinations, repacking, &c., in such manner and form as he may direct; and he shall be required to report to the collector and warehouse superintendent every infraction of any warehouse rules and regulations committed at his store by any person or persons. He will not be permitted to receive any reward or gratuity from any source, in addition to his pay from the United States, as prescribed in the 73d sec. act of 1799, which collec-

tors will rigidly enforce. No officer shall be allowed to have more than one store of class No. 3 under his charge, and it shall be the duty of the collector, at least once a year, (or as much oftener as he may deem requisite,) to transfer the officers in charge of stores class Nos. 2 and 3 from one store to another, thus preventing any officer having the charge of any one store for a longer period than one year. The officer so transferred shall furnish his successor with a complete inventory of the goods in such store; and it shall be the duty of his successor, immediately on taking charge, to examine the goods in the store to see if they agree with the inventory, and the result of this examination shall be communicated to the collector within ten days from the date of his taking charge of the store. Should any discrepancies be found between the statement of the officer transferred and the inventory taken, the collector will immediately investigate the case, at the same time reporting the facts to this department. Public stores will be under the superintendence of the same officers, and be kept open for the transaction of business the same hours as heretofore; but all the regulations here prescribed as to the receipt and delivery, examinations, sampling, packing and repacking of goods, and keeping of books and vouchers, must be observed in them as well as in private warehouses.

SEC. 5. When goods are sent from the ship or vessel in which the same may have been imported to a warehouse under a warehouse permit, each cart or lighter load must be accompanied by a receipt, describing the marks, numbers, and description of packages. This receipt will be signed by the inspector in charge of the store, on due receipt of the goods, and will be returned by the drayman or lighterman to the inspector on board the vessel. These cart or lighter receipts are to be numbered progressively; and in case the numbers do not arrive at the store in due course, the inspector in charge of the store shall inquire into and ascertain the cause, and if there be any appearance of fraud, he shall acquaint the collector therewith without loss of time.

The officers at the warehouse, on receiving the goods, will compare the marks and numbers with the receipts, and keep an account of these particulars in his official book of receipts, together with the number of the floor, and the part of the store where the goods are deposited, that he may at any time be able to find the goods from the description in his official record. When deliveries of goods take place, such delivery will be noted on the same record, opposite the account of receipt, in order that it may be ascertained at any time, on the examination of such record, what part of each lot or parcel of goods remain in store. This record must also contain full particulars of any repacking of the merchandise and sampling of liquors for transportation, when the same are authorized by the collector under these instructions.

SEC. 6. In each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans, the collector shall designate, with the approbation of this department, from among the officers or clerks, some suitable person to be designated warehouse

superintendent, whose duty it shall be to superintend all the public and private stores in such ports, visiting them daily to ascertain whether the officers are regular in their attendance, the books correctly kept, and whether all the regulations issued by this department are correctly observed and diligently enforced. It shall further be his duty, under directions from the collector, to examine all stores which the owners or occupants thereof may desire to have made bonded warehouses, under these instructions, and make report thereof to the collector; and after such have been approved, to make such daily examination of their condition, to ascertain the security of the same, and what additional fastenings, &c., may be necessary for the security of the property. He will also superintend, by the inspector of the store, all silks withdrawn for printing, dying, &c., as provided in these instructions, taking an account of the same; and it shall be the duty of the person or persons withdrawing such goods for dying, &c., to notify the warehouse superintendent, that he may be present at the place and time required. Such superintendent shall have a desk in the customhouse, and shall be required to make a daily report to the collector of every violation of the warehouse instructions and rules, and of all other matters coming under his observation of importance to the security of the revenue. This officer is not intended to interfere with the duties of the storekeeper of the port in his charge of the receipts and deliveries of goods in all the stores, and keeping the accounts of property in each, as has heretofore been the case, but is, under the directions of the collector, to have a general supervision of the warehouse business, to see that the laws and regulations are faithfully observed by the inspectors in charge of each store, and the importer or agent having joint custody. He will also perform such other duties in addition to the above as the collector may devolve upon him.

SEC. 7. At those ports where stores are owned or have been leased by the United States, and the leases of which have not expired and been cancelled, in compliance with the instructions of this department—said stores being classified in these instructions as class 1—the collectors will, on entry for warehousing, first fill said stores with such goods as are proper to be stored therein, due regard being had to the description and character of the goods and place of deposit. In all other cases the importer, consignee or agent, shall be at liberty to select the place of storage from any stores, sheds, yards or other places, previously approved as bonded warehouses, under classifications 1, 2 and 3.

SEC. 8. All merchandise thus stored may be examined, at any time during the business hours of the port, by the importer, consignee or agent, who shall have liberty to take samples of his goods in quantities according to the usages of the port, make all needful repairs of packages, and to repack the same, provided the original contents are placed in the new packages, and the original marks and numbers placed thereon, in the mode prescribed in the 75th section of the act of 2d March, 1799, and 32d section, act of 1st March, 1823. He may also have any further privileges to facili-

tate the sale of his goods while in bond which the collector of the port may deem advisable, and not inconsistent with law or the safety of the revenue; provided, that no samples shall be taken, nor shall any goods be exhibited or examined unless under the immediate supervision of an inspector of the customs, and by order of the importer, owner or consignee, and at his expense, nor shall any package be repaired or goods repacked without a written order from the collector of the port.

SEC. 9. All goods unclaimed by the owner or consignee at the expiration of the period allowed by law for the discharge of the vessel in which the same may have been imported, shall be sent by the collector to the stores owned and leased by the United States, class 1, if there be any at the port. If there be no such stores, then said goods shall be deposited in safe warehouses temporarily hired for that purpose by the collector, and under his sole custody. The owner or consignee of such goods may, at any time thereafter, within the period provided by law, be allowed the privileges herein granted to bonded merchandise, on making due entry thereof for warehousing. After having been entered for warehouse, these goods cannot be transferred to other stores, but must remain in the place where originally deposited till payment of duties, unless withdrawn for transportation to another port in the United States, for exportation, or the better security of the revenue requires their removal.

SEC. 10. In all cases where the collector may be called upon to exercise the discretion given him in the 56th section, act 1799, to take possession of merchandise remaining on board a vessel, five days after her entry at the custom house, or whenever it may be necessary on account of a vessel's being leaky, or from other cause or casualty, to take possession of her cargo, as required by the 60th section, act 1799, he will require, as a condition of granting the permit for discharge, the right to order the vessel to be removed at the expense of the owner to such place, wharf, or pier, adjacent to the stores owned or leased by the United States, class 1, where such goods must be stored, (if there be any at the port,) as may be most convenient for unloading the goods, and their safe and economical storage. This order, however, is not to apply to steamers, where particular instructions have already issued from this department, or at ports where no such stores exist.

SEC. 11. Wines and distilled spirits, heretofore deposited in public store under the direction of the surveyor, or in private stores, under the joint custody of the surveyor and importer, to secure the right of drawback on the exportation thereof, must be stored, hereafter, in the stores owned or leased by the United States, class No. 1, or in stores, class 2 or 3, in joint custody of the collector and importer; in the same manner as herein provided for other merchandise. In all cases, the duties accruing thereon must be paid within one year from the date of importation, as provided in the 1st section of the warehouse act, but such goods must still remain in the place where stored, after the duties have been paid, to secure the right of drawback on exportation. To prevent errors and

to distinguish the wines and distilled spirits, on which the duty may have been paid, it shall be the duty of the officer having charge of the store where the same may be deposited, on being notified by the collector that the duties have been paid, to brand the cask or other package with the words *duty paid*—any other merchandise which the importer or owner may have in warehouse, after the duty thereon is paid, shall also, on notification thereof, as above, be branded *duty paid*, and may remain in warehouse on the payment of storage.

SEC. 12. The entry of goods for warehouse on arrival from a foreign port shall be made as per form 1, and must be verified under oath or affirmation, as prescribed by the 4th section of the act of 1st March, 1833, and treasury circular, August 14, 1846, all the requirements of the 6th, 7th, 8th and 11th sections of that act being strictly adhered to, and all acts necessary to determine their exact quantity, quality, and original cost, and dutiable value, such as appraising, weighing, gauging or measuring, in order to ascertain the precise amount of duty chargeable on the goods, must be performed and complied with. If part of an importation is to be landed and the duties paid forthwith, and the remainder warehoused, the two entries must be made simultaneously, and the oath altered to correspond. If no invoice has been received, the goods cannot be entered for warehousing, but shall be stored in public stores as other unclaimed goods.

SEC. 13. When the duty has been estimated by the collector and naval officer, and the stores designated and agreed on, the collector shall take a bond with satisfactory security, according to form A, in double the amount of duties, he will then issue a permit, form 12, to the discharging officer to send the goods, according to the usual custom of the port, to the store designated therein, with the exception of those which may be ordered to the appraiser's stores for examination. Such order must also indicate what goods are to be weighed, gauged or measured, and such necessary weighing, gauging or measuring, is in all cases to be done before the deposit of goods in warehouse.

SEC. 14. When that portion of an invoice which may be designated by the collector, and sent to the appraiser's store for examination, shall be examined by the appraisers, said goods shall be removed to the warehouse, where the remainder of the goods described in the invoice have been deposited, the expense of such removal being borne by the importer.

SEC. 15. When the goods have been deposited in warehouse, and the dutiable value, quantity and character thereof ascertained, and the damage, if any, assessed in the manner provided by law, and after the report of the appraisers has been made to the collector, the importer, agent or purchaser may withdraw any entire case or package, or any quantity not less than one ton in weight, if imported in bulk, but no goods on a wharf or pier, or on board a vessel, are to be considered constructively warehoused, except when specially provided for by these instructions.

SEC. 16. On the withdrawal from warehouse, and payment of

duty, the entry shall be made per form 2, a duplicate being deposited with the naval officer, and upon the payment of duty thereon a permit, form 13, shall be granted for the delivery of the goods.

SEC. 17. If withdrawn for transportation to another district, the entry shall be made as per form 3, and the person so entering shall give bond, with satisfactory security, according to form B, and a triplicate copy of said entry, with the duties estimated thereon, having been deposited with the collector to be forwarded by him to the port where said goods are destined, together with a certified copy of the invoice, with the appraiser's report thereon, a permit shall be issued, form 13, countersigned by the naval officer, to deliver the goods to the person withdrawing for transportation.

SEC. 18. When goods have arrived at a port of destination they must immediately be entered for warehousing, as per form 5, and verified by oath, form 14, such re-warehousing entry being in all cases a copy of withdrawal entry at port of last withdrawal. On being sworn to, and the place of deposit having been agreed upon, as herein before provided for goods on arrival, and a bond, with satisfactory security taken, form C, the collector shall issue an order, form 15, to the storekeeper, to receive said goods in the warehouse designated therein.

On the same examination being made of the goods as is required by law, on the importation of merchandise from foreign ports, if the collector is satisfied that the goods so examined are the identical goods described in the entry and invoice received by him, he will send notice of the same, form 17, to the collector of the port where withdrawn, to cancel the bond there given. If, however, the consignee or owner should desire to pay the duty and get possession of his goods immediately on their arrival, an entry may be made, per form 6, and a permit, form 16, countersigned by the naval officer, be given for their delivery. Such goods need not go to a warehouse, nor be examined by the appraisers, but may be considered constructively warehoused. The amount of duties paid shall be, in all cases, the amount assessed at first port. Notice of the payment of duties, form 17, shall be sent to port where withdrawn, to cancel the transportation bond there given.

SEC. 19. Should merchandise, after being re-warehoused, be withdrawn for consumption, transportation or exportation, the entries shall be made as per forms 6, 7 and 8, and all other regulations, as to bonds, oaths, examinations, &c., be complied with, as herein provided for entries at first and second ports, all transportation entries being made in triplicate, and such triplicate to be forwarded by the collector to port of destination, with a certified copy of, or extract from invoice.

SEC. 20. When goods are withdrawn from warehouse at port of original importation, for exportation, the entry must be made per form 4, the oath prescribed in form 18 be taken, and a bond with satisfactory security, per form D, for the delivery of the goods at a foreign port or place; when the bond is received, the collector and naval officer will issue a permit, form 19, to deliver the goods to the surveyor, and shall direct the surveyor to cause the same to

be laded on board for exportation, indicating which are to be weighed, measured and gauged, which directions shall be as per form 20, the officer under whose inspection the goods are shipped must certify on the entry, as per form 21. To cancel the export bonds, form D, the exporter must furnish the proofs required by law. If goods are exported from other than port of original importation, the entry must be per form 8, the other forms being the same, altering the words "imported into," to "brought into," as they occur in the bond and permit.

SEC. 21. If merchandise be withdrawn from warehouse for transportation through the United States to Canada, entry must be made per form 9, always stating therein the last port in the United States whence the same are to be shipped to Canada, and a triplicate copy of such entry, with a certified copy of the invoice, to be deposited with collector at time of making the entry, and to be by him forwarded to such last port in the United States, as in the case of transportation entries. The entry to be verified by oath, as per form 23, and bond given, as per form E, for the safe transportation through the United States and their landing in Canada; a permit shall issue, per form 24, countersigned by naval officer, for the delivery of the goods.

To prevent frauds on the revenue, the collector, before delivery, will have all goods in boxes, cases, bales or casks, corded, and a lead seal attached thereto, to prevent said package from being opened; cigars in small boxes must be packed in cases and sealed as above. Wines and distilled spirits in casks or other packages must have the number of bung or other holes in such package legibly branded on the exterior, and all such holes must be sealed to prevent adulteration or alteration in transit; he will also take a sample of each package of liquors, except when in bottles, not exceeding in quantity eight ounces, all of which samples must be immediately deposited with the storekeeper of the port, who will hold them subject to the orders of the collector. The expense of sealing, branding, encasing and sampling, to be paid by the owners before delivery, the triplicate entry, forwarded as before provided for, to specify particulars of sealing and branding. On arrival at the last port in the United States, designated in entry, and on notification thereof, form 22, the collector of such port will cause the goods to be examined, to ascertain if the cords and seals are perfect, and, if found correct, will allow the same to be laden for exportation to port of destination, in the usual manner and under the superintendence of a proper officer, without further entry. Goods in bulk, or other articles which cannot be sealed, as raisins in boxes and similar articles, sugar, molasses, flour, &c., must be examined by the collector, before the same are allowed to be exported, and weighed, gauged and measured, if necessary. All goods so arriving, if an opportunity offers for immediate shipment and export, and a satisfactory examination can be had, in the judgment of the collector, without placing the same in store, may be considered constructively warehoused, and accounted for as warehoused and withdrawn for export, in the returns to this department.

No export bond is required at last port of exportation, the bond at port of withdrawal extending, as before stated, to their landing in Canada. The same forms of entry, and the same regulations are to apply at ports on the Canadian frontier to goods from Canada, warehoused at those ports, to be transported through the United States for shipment to foreign countries. If the triplicate entry be found correct on examination, as provided for above, the collector will give notice thereof, per form 17, to the collector of the port where withdrawn from warehouse, who, on receipt of the same, with the usual landing certificate or other proofs similar to those now required on goods exported for benefit of drawback, will cancel the bond taken by him. Great care should be taken at the port of export to ascertain that no change has been made in the contents of packages, and that no alteration or fabrication of the seals or brands has been committed. Should any such change, alteration or fabrication have taken place, or other circumstances have occurred in the transit, to induce the collector to suspect fraud, he will take immediate possession of the goods, and send a statement of the case to this department, at the same time notifying the collector of the port whence withdrawn of the detention. Should any delay occur in the exportation of such goods, for want of vessels or other cause, the collector shall take possession thereof, depositing them in the stores belonging to or leased by the United States, class 1, if there be any, or if there are no such stores, in approved warehouses, to be engaged temporarily for that purpose. The expense of such storage, with all other charges except weighing, gauging, and measuring when necessary, to test the correctness of the quantities specified in the accompanying entry, are to be paid by the owner or agent before the delivery of the property for export.

SEC. 22. On the arrival from foreign ports of any goods destined for immediate transportation to other ports in the United States, instead of first warehousing the goods and then withdrawing, per foregoing forms, the warehousing and transportation may be combined in one entry, see form 10; the oaths to be the same as prescribed in original warehouse entry; and the bond as per form F; in all other respects, the foregoing regulations as to warehouse and transportation entries and examinations to be complied with; all such goods to be considered constructively warehoused in the collector's accounts at port of importation in the United States. On giving bond, as above, permit shall issue, form 12, to send goods to public store, if there be any, if not, to such warehouse, class 2 or 3 as may be agreed on, while examination is being made by appraisers. If the goods be returned as correct, a permit, form 13, shall issue, to deliver for transportation. When the permit is given as above, form 12, should the importer give penal bond, form G, to deliver other packages for examination, besides those at the time designated, if the same should be required by the appraisers, the collector may deliver from the vessel, for immediate transportation, the remainder of the goods as per entry, except liquors and cigars, which, in all cases must go to a public store, if

there be any, if not, to a warehouse class 2 or 3, for sealing and casing.

Sec. 23. On examination by the appraisers of merchandise entered for warehouse, should the invoice thereof be found undervalued, and a penal duty incurred, such penal duty must be paid before their delivery from warehouse for consumption, or withdrawal for transportation to another port, or before permission is given for lading the goods on board a vessel for exportation to a foreign port, as provided for in circular from this department, dated June 12th, 1847.

Sec. 24. All claims for damage on the voyage of importation on goods warehoused must be made within ten days after date of landing, and such damage assessed and collector's order for appraisal returned, with the appraiser's report thereon, within twenty days from the date of its issue, or such damage will not be allowed. See treasury circular, No. 33.

Sec. 25. All wines and distilled spirits transported in bond, from one port to another, must be branded and sealed, and all cigars so transported must be encased and sealed, before delivered from store, in the same manner as provided for when passing through the United States to Canada.

Sec. 26. Pongees, and other plain white silks in bond may be withdrawn from warehouse to be colored, printed, stained, dyed, painted or stamped, the collector taking a deposite in money, equal to the amount of duties ascertained to be payable, which deposite shall be refunded, if the goods aforesaid be returned to the warehouse repacked, in the original condition, and according to original marks and numbers, within sixty days from date of delivery thereof. Each package shall, before the same be delivered from warehouse, be opened and examined by the proper officer of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom house, and a particular account or registry of such examination shall be entered on the books of the custom house. On the return of said goods, if the collector shall be satisfied that the contents of each package are the identical goods imported and registered as aforesaid, and not changed or altered, except by being colored, dyed, stamped, stained, painted or printed, as aforesaid, he shall thereupon refund the deposit as aforesaid, and said goods shall be entitled to the same privileges as if in original condition, as per 4th sec. act 22d May, 1824.

Sec. 27. To secure a just and accurate accountability, and to enable the returns required by this department, per 4th sec. of the act of the 6th of August, 1846, to be prepared correctly and forwarded promptly to this department, the warehouse accounts will, from and after the receipt of these instructions, be kept in the form and manner as prescribed in forms H and I. The accounts per form H will be those of each importer, a separate account for each entry kept in alphabetical order, in reference to names of importers, and posted daily, so that the liability of importers, under their several bonds can be at once seen on reference to the account. The accounts,

form I, will be of each class of articles warehoused, to be kept under the several classifications, per memorandum M, annexed. These accounts to be kept in debit and credit form, debiting the account with the quantity and value of the article, per warehouse entry, and crediting it with the withdrawal entries for transportation, exportation or consumption. Separate ledgers, but kept in the same manner, will be opened for goods brought from other districts where they have been warehoused, thus separating the goods "brought into" from those "imported into" your district.

The balance of accounts, form I, will consequently give the quantity and value of each description of goods in warehouse, and a transcript of such balances will form the quarterly statement required by sec. 4 of the warehouse act. Great care must be taken to have these accounts strictly correct, and to secure every entry, either for receipt into or withdrawal from warehouse, being posted. Collectors will require that no permit, either for warehousing or for withdrawal, for consumption, transportation, or exportation be signed, until it has passed through and received the check of the clerk having charge of the ledgers in which the accounts are kept. The returns heretofore received at this department being deficient, in many cases, in the quantities, collectors will require, in every instance, that the entries, either for warehouse or withdrawal, contain the quantities in pounds, yards, gallons, &c., as well as the value of each article. As these entries, or a true copy, will form the basis of the warehouse accounts, (the accounts being posted from them,) whenever any alteration is made in the original entry, either in quantity or value by appraisement or otherwise, the original entry, as amended, must be sent to the warehouse clerks, that their accounts may be altered to conform to it. No withdrawal permit must be checked till such alteration, if required, has been made. When goods are allowed to be constructively warehoused by these instructions, they must, in every case, appear on the warehouse books, and returned as warehoused, and withdrawn in the same manner as if the goods were deposited in store.

The quarterly report, indicating what goods may remain in warehouse, must be transmitted to this department within thirty days from the expiration of each quarter.

In addition to the quarterly report of goods in warehouse, a quarterly statement of the goods received from and transported to other ports in the United States will be forwarded to this department, as required in treasury instructions of October 30, 1846, within thirty days from the expiration of the quarter. The new forms of accounts, now furnished, will enable this statement to be made with but little additional labor.

Sec. 28. The storekeeper, or whatever clerk or officer, who may have charge of such business, will hereafter keep a daily record of all receipts and expenditures for storage, labor, and cartage, at the appraiser's and other stores, owned or leased by the United States, keeping separate accounts for storage, for labor, and for cartage connected with the appraiser's department, and a separate account of each of these items, for the other public stores collectively, account-

ing monthly to the collector for such daily receipts and expenditures, who will forward quarterly such statements to this department.

SEC. 29. When any goods, duly warehoused, shall remain in store beyond one year without payment of the duties and charges thereon, which, in pursuance of the warehouse act, are required to be appraised and sold, the department hereby prescribes that all such sales shall take place within thirty days after the expiration of the year, and due notice of such sales must be published in two or more of the public papers having the most extensive circulation at the port in question, daily, at the principal ports, for the space of ten days, and at the other ports three times a week, or, as often as one or more papers may be published thereat for the space of two weeks. But, as the law provides that all goods of a perishable nature, and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith, they must be sold at the earliest day practicable after due publication of notice, and time given for inspection by persons desirous of purchasing the same, and accounts of such sales must be rendered, as per form prescribed in previous instructions.

SEC. 30. When goods duly entered for warehouse have been deposited in public stores, class 1, and the required examinations completed, the persons making entry thereof shall be entitled to receive a certificate of their being so deposited, as per form L, paying twenty cents therefor. Such certificate to be signed by the storekeeper, or such other officer as the collector, with the sanction of this department, may designate; such certificate to be cancelled as the goods are withdrawn from store.

SEC. 31. When goods are withdrawn from warehouses, in quantities less than the entire importation, the expense of weighing, gauging or measuring must be paid by the owner, importer or agent, if it be necessary to weigh, gauge or measure such portion, in order to ascertain the dutiable value.

SEC. 32. No allowances are to be made for loss or damage on merchandise while deposited in warehouse, or while in transit, the duties in all cases to be paid on amounts and quantities as ascertained on the arrival and entry of such merchandise in the United States.

SEC. 33. Nothing in these instructions is to be understood as allowing importers to store merchandise in part of their own stores, placing temporary partitions therein, but the whole of the building, except in the case of cellars for wines, &c., must be used exclusively for the storage of bonded merchandise, and in case of cellars, the whole of the cellar or vault must be so used.

SEC. 34. All monies received by collectors from owners or occupants of private bonded stores in payment for half storage, or for the use of an inspector in attendance at the premises, will be accounted for as receipts for storage in their accounts with this department.

SEC. 35. The storage charged on goods deposited in the public stores must be the usual rate at that port. The charges for labor

at these stores must be at the lowest rate that will remunerate the government, and whenever the same is practicable and can be done with safety to the revenue, importers may be allowed, under the proper supervision, to perform the necessary labor on their own goods. Collectors failing to demand and receive the amounts due for the storage and labor accruing in public stores, or the half storage, or the pay of an inspector required in private stores, will be charged with such sums in their quarterly accounts by the First Comptroller, whose attention has been specially directed to these instructions.

SEC. 36. No fire must be permitted in any warehouse, except in the business office attached thereto; and where lights are required lanterns must be used, such as are in use in naval vessels, and known as magazine lanterns.

The collector will cause copies of all instructions from this department, in reference to the selection, management and daily government of warehouses, with such other rules as he may deem necessary to carry the same into effect, to be printed and placed in a conspicuous place in each warehouse.

R. J. WALKER,
Secretary of the Treasury.

[To accompany entry, form No. 1.]

Form A—No. —.

Know all men by these presents, That we

are held and firmly bound unto the United States of America in the sum of dollars to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this day of in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden

or either of them, or either their heirs, executors, or administrators, shall, on or before the expiration of one year, to be computed from the date of the importation of the goods, wares, and merchandise hereafter mentioned, well and truly pay, or cause to be paid, unto the collector of the customs for the port of for the time being, the sum of dollars, or the amount of duties to be ascertained as due and owing on goods, wares, and merchandise, imported by in the master from consisting of

or shall, in the mode prescribed by law, on or before the expiration of the year aforesaid, withdraw the said goods from the public

stores when they may be deposited at the port of _____, then this obligation is to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of }

[To accompany entry, form No. 3.]

Form B—No. —.

Know all men by these presents, That we

are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States, for the payment whereof, we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents, sealed with our seals, dated this _____ day of _____ in the year of our Lord, one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden, or either of them, or either of their heirs, executors, or administrators shall within _____ days from the date hereof, produce and deposite with the collector of the customs for the port of _____ for the time being, satisfactory evidence that the merchandise described in an entry made at the custom-house, by _____ for withdrawal from warehouse, of

to be transported to, and warehoused at _____, has been deposited in a public warehouse at said port, according to law, under the custody of the collector of said port, then this obligation to be void, otherwise in full force and virtue.

Sealed and delivered in presence of }

[SEAL.]
[SEAL.]

[To accompany entry, form No. 5.]

Form C—No. —.

Know all men by these presents, That we

are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors, and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this _____ day of _____ in the year of our Lord, one thousand eight hundred and forty-

The condition of this obligation is such, that if the above bounden or either of them, or either of their heirs, executors or administrators, shall, on or before the expiration of one year, to be computed from the day of the original importation of the goods, wares and merchandise enumerated herein, well and truly pay, or cause to be paid unto the collector of the customs, for the port of _____ for the time being _____ dollars, or the amount of duty to be ascertained as due, and owing on goods, wares and merchandise, entered this day for warehousing by _____ consisting of

or shall on or before the expiration of the year aforesaid, in the mode prescribed by law, withdraw the said goods, wares and merchandise from the warehouse at the port of _____ then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of

[SEAL.]
[SEAL.]

[To accompany entry, form No. 4.]

Form D.—No. —.

Know all men by these presents, That we

are held and firmly bound unto the United States of America in the sum of _____ dollars to be paid to the United States: for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents.

Sealed with our seals, dated this _____ day of _____ in the year of our Lord one thousand eight hundred and forty-

The condition of this obligation is such, That if the merchandise, consisting of _____ entered this day by _____ master, for _____ to be exported in the ship _____, or any part thereof, be not relanded at any port or place within the limits of the United States, and if certificates and other proofs similar to those which are required by law in cases where goods have been exported for benefit of drawback of the delivery of the same at the port of _____, or any other port or place without the limits of the United States as aforesaid, shall be produced to the collector of the customs for the port of _____, for the time being, within _____ year from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of

[SEAL.]
[SEAL.]

[To accompany entry, form No. 9.]

Form E.—No. —.

Know all men by these presents, that we, are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-_____.

The condition of this obligation is such, that if the above bounden

or either of them, or either of their heirs, executors or administrators, shall within _____ days from the date hereof produce and deposite with the collector of the customs for the port of _____ for the time being, satisfactory evidence that the merchandise described in an entry made at the custom house, _____, by _____, for withdrawal from warehouse of

to be transported to and warehoused at _____ for exportation to _____ in Canada, has been deposited in a public warehouse at said port, and exported to _____ in Canada, not to be re-landed at any port or place within the limits of the United States; and if certificates and other proof similar to those which are required by law, in cases where goods have been exported for benefit of drawback, of the delivery of the same at the port of _____ in Canada, shall be produced to the collector of the customs for the port of _____ for the time being, within _____ days from the date hereof, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of {

[SEAL.]
[SEAL.]

[To accompany entry, form No. 10.]

Form F.—No. —.

Know all men by these presents, that we

are held and firmly bound unto the United States of America, in the sum of _____ dollars, to be paid to the United States; for the payment whereof we bind ourselves, our heirs, executors and administrators, jointly and severally, firmly by these presents. Sealed with our seals, dated this _____ day of _____, in the year of our Lord one thousand eight hundred and forty-_____.

The condition of this obligation is such, that if the above bounden or either of them, or either of their heirs, executors or administra-

tors, shall within _____ days from the date hereof, produce and deposite with the collector of the customs for the port of _____ for the time being, satisfactory evidence that the merchandise imported by _____ in the _____ master, from _____ consisting of

described in an entry made at the custom-house, _____ by _____ for warehouse and transportation in bond to _____ has been deposited in a public warehouse at said port according to law, under the custody of the collector of said port, then this obligation to be void, otherwise in full force and virtue.

Sealed and delivered in presence of {

[SEAL.]
[SEAL.]

[To accompany entry, form No. 10.]

Form G.—No. —.

Know all men by these presents, that we,

are held and firmly bound unto the United States of America, in the sum of _____ dollars, for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally by these presents.

Witness our hands and seals, this _____ day of _____ one thousand eight hundred and forty-_____.

Whereas, _____ has this day made entry of certain goods, wares and merchandise, imported in the _____ or vessel called the _____ master,

from _____ And whereas the collector of the port of _____ has designated the package marked

out of the invoice of said goods, wares and merchandise, to be opened and examined according to law, and has caused the same to be sent for that purpose to the public store. And whereas the residue of the said goods, wares and merchandise, mentioned in said entry, has, at the request of the said _____ been delivered to

Now the condition of the above obligation is such, that if the _____ shall re-deliver the residue of the said goods to the order of the collector, provided he shall require the same at any time within ten days after the package so as aforesaid sent to the public store shall have been appraised and reported to the collector; and also, if in the meantime the said package, all and every of them, so delivered to the said _____

shall not be opened without the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of the customs, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of {

[SEAL.]
[SEAL.]

WAREHOUSED.
[FORM H.]

DR.

Man. No.	Importer.	Date of entry.	Date of im- portation.	Vessel.	Master.	Port.	Statement of mer- chandise.	Weight, &c., per return.	Currency.	Dolls.	Impos.
A. 1575	R. E. Storer	Aug. 20	Aug. 9	Bark Quincy	Smith..	St. Petersburg .. S. 1 c. 366, 367 c. 402,	336 coils cordage, } 36 " " 402	68795	S. Ro b 209 90390743 97686		
A. 1604	Nath. Snow	Aug. 21	Aug. 10	Ship Mary Ann	Brown .	Liverpool SH 535 C 536 537 1 " do 538 1 " do 539 1 " do 540 1 " do 542 1 " do 543 1 " do 544	1 case long cloths... 1 " " 1 " do 1 " do 1 " do 1 " do 1 " do 1 " do 1 " do 9	250 " " " " " " " " " " " " " " " " £174	18 12 5 18 12 5 18 12 5 18 12 5 18 12 5 18 12 5 19 9 0 21 12 1 21 12 1 7	8 8440221100	

[FORM H.]—Continued.
WITHDRAWN.

CR.

Weight, &c., per return.	Currency.			Dollars.		Impost.	Date.	Consumption.	Date.	Transportation.	Date.	Exportation.
		S. Ro.										
2,918	221	00	165	75	41	44	.....	.....	.....	.....	.....	.....
12,548	950	28	712	71	178	17	.....	.....	.....	.....	.....	.....
18,119	1	372	00	1029	00	257	25	.....	.....	.....	.....	.....
35,210	2	666	62	1999	97	500	00	.....	.....	.....	.....	.....
68,795	5	209	90	3907	43	176	86	.....	.....	.....	.....	.....
	74	9	8	360	50	90	12	.....	.....	.....	.....	.....
	37	4	10	180	25	45	06	.....	.....	.....	.....	.....
	62	13	2	303	27	75	82	.....	.....	.....	.....	.....
												
	£174	7	8	844	02	211	00	.....	.....	.....	.....	.....
												

[FORM I.]

Dr.

GIN WAREHOUSED.

Date.	Manifest.	Vessel.	Port.	Importer.
1847.				
Oct. 1		Balance brought	forward from 3d	quarter
Nov. 1	A 2329	Bark Olga.....	Rotterdam.....	Atkinson, Rollins, & Co....
" "	" "	" "	" "	Homer & Sprague.....
" "	" "	" "	" "	R. N. Berry.....
RECAPITULATION.				
Transported.....				3 385 174 78
Exported.....				8 1026 469 97
Consumption.....				87 11202 5525 36
Balance				81 10432 5270 83
				179 23045 11440 94
1848.				
January 1		Balance brought	forward from 4th	quarter, 1847.....

[FORM I.]

GIN WAREHOUSED.

Dr.

Pipes.	Gallons.	Value.		
		Currency.	Dollars.	Cts.
119	15325		7356	59
30	3841		2136	51
20	2574		1275	66
10	1305		672	18
179	23045		11440	94
81	10432		5270	85

[FORM I.]—Continued.

Cr. WITHDRAWN FOR TRANSPORTATION.

Date.	Manifest.	Importer.	Pipes.	Gallons.	Value.	Impost.	District.
Oct. 7...	F. 1765	Stanwood & Reed	3	385	174 78	174 78	Philadelphia.
PRO FORMA.							
			3	385	174 78	174 78	

[FORM I.]—Continued.

Cr. WITHDRAWN FOR EXPORTATION.

Date.	Manifest.	Importer.	Pipes.	Gallons.	Value.			Landing port.
					Current'y	Dolls.	Cts.	
Nov. 15	F. 1765	Reed, Wade & Co.	2	254		116 40		Sisal, Yucatan.
" 24	" "	Stanwood & Reed	2	257		117 70		Tampico.
" 27	" "	" "	4	515		235 87		Sandwich Islands.
PRO FORMA.								
			8	1026		469 97		

[FORM I.]—Continued.

Cr.—Continued.]

WITHDRAWN FOR CON-

Date.	Manifest.	Vessel.	Port.	Importer.
Oct. 1	F 1765	Bark Libra....	Rotterdam	Reed, Wade, & Co.....
" 4	" "	" ".....	" ".....	" ".....
" 5	A 1153	Brig Chatham..	Amsterdam	Atkinson, Rollins, & Co....
" 6	" "	" ".....	" ".....	" ".....
" 7	F 1765	Bark Libra....	Rotterdam	Smith & Lougee
" 16	" "	" ".....	" ".....	Stanwood & Reed.....
" 18	" "	" ".....	" ".....	" ".....
" 20	A 1153	Brig Chatham..	Amsterdam	Atkinson, Rollins, & Co....
" 21	F 1765	Bark Libra....	Rotterdam	Stanwood & Reed.....
" 23	" "	" ".....	" ".....	Atkinson, Rollins, & Co....
" 26	" "	" ".....	" ".....	Stanwood & Reed
" 27	A 1153	Brig Chatham..	Amsterdam	Atkinson, Rollins, & Co....
" 28	F 1765	Bark Libra....	Rotterdam	Stanwood & Reed.....
" 30	" "	" ".....	" ".....	Reed, Wade, & Co.....
Nov. 1	A 2329	" Olga.....	" ".....	Homer & Sprague.....
" 10	F 1765	" Libra.....	" ".....	Stanwood & Reed.....
" 15	" "	" ".....	" ".....	Reed, Wade, & Co.....
" 11	" "	" ".....	" ".....	" ".....
" 12	" "	" ".....	" ".....	" ".....
Dec. 10	A 2329	" Olga.....	" ".....	Atkinson, Rollins, & Co....
" 14	F 1765	" Libra.....	" ".....	Stanwood & Reed.....
" 24	A 2329	" Olga.....	" ".....	R. N. Berry.....
" 28	" "	" ".....	" ".....	Atkinson, Rollins, & Co....
" 31	" "	" ".....	" ".....	R. N. Berry.....

[FORM I.]—Continued.

SUMPTION.—DUTY 100.

Cr.

Pipes.	Gallons.	Value.	Impost.
1	126	58 40	58 40
5	641	297 60	297 60
1	125	74 40	74 40
7	877	520 80	520 80
2	256	121 08	121 08
1	127	58 00	58 00
1	128	58 80	58 80
1	129	76 80	76 80
1	126	57 60	57 60
25	3262	1539 60	1539 60
7	900	412 20	412 20
4	519	306 84	306 84
1	128	53 62	53 62
3	383	177 60	177 60
5	645	320 00	320 00
2	258	119 76	119 76
3	388	179 79	179 79
5	641	297 60	297 60
1	125	53 00	53 00
1	130	72 80	72 80
1	123	42 67	42 67
5	650	335 20	335 20
3	386	216 00	216 00
1	129	65 20	65 20
87	11202	5525 36	

Form K.—No.—.

Know all men by these presents, That we

are held and firmly bound unto the United States of America in the sum of _____ dollars, for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally, by these presents, by us subscribed, and sealed with our seals, this _____ day of _____ one thousand eight hundred and _____

The condition of this obligation is such, That if the above bounden

or either of them, or either of their heirs, executors, administrators or assigns, shall indemnify the government of the United States of America, the collector of the port of _____ and any other officer or officers of the customs, of the said port, against any claim upon said government, collector or other officer or officers, for the loss of, or for any decay, waste or damage, that may happen to any goods, wares or merchandise, that now are, or hereafter may be stored, under the warehouse act of August 6, 1846, and treasury instructions under said act, in the store or premises known as _____ street, natural decay or unavoidable waste or damage, and loss or damage, by fire alone excepted, then this obligation to be void, otherwise to remain in full force and virtue.

Sealed and delivered in presence of }

[SEAL.]
[SEAL.]
[SEAL.]

Form M.

A.

Ale and porter
Antimony
Annatto
Ashes, pot and pearl
Anchors

B.

Balsams
Barilla
Baskets
Beads
Beans, Vanilla and Tongva
Beeswax

Bleaching powder
Brass, manufactures of
Brushes
Buckles
Buttons
Burlaps, of flax

C.

Camphor, crude
 refined
Clothing, ready made
Coal
Cocoa
Corks
Cottons, white and colored
Cotton cords, laces, gimps, &c.
Cotton shawls and handkerchiefs
Cotton and worsted shawls
Cotton and worsted goods
Cotton and linen goods
Cotton and woollen goods
Cotton velvets
Cotton and Merino hosiery
Cotton hosiery
Cotton twist, yarn and thread
Chemical preparations
Cochineal

D.

Drugs
Dye stuffs
Dye woods, logwood, &c.
 extract of logwood

E.

Earthenware
Emery
Engravings

F.

Fans
Fish, dried or smoked
 codfish, pickled
 salmon, do
 mackerel, herrings, and other
Fire-arms, fowling pieces and pistols
Flax, unmanufactured

Flowers, artificial
 Flour, of wheat
 Fruits, almonds
 currants
 raisins
 Furs, undressed

G.

Glass, cut
 plain
 window and bottles
 looking-glass plates
 Grass cloth
 Gunny bags and cloth
 Gum Arabic
 Gum copal
 all other

H.

Hats, Leghorn, straw, chip, grass, &c.
 Hair
 Hemp, unmanufactured
 manufactures of
 bags and bagging
 sail duck
 cordage
 twine
 hempen yarn
 Hides and skins, undressed
 Horns, unmanufactured

I.

Iron, manufactures of
 cutlery
 anvils
 wire
 needles
 nails
 chain cables and chains
 sheet and hoop iron
 bar iron
 railroad iron
 pig iron
 Indigo
 India rubber shoes
 unmanufactured
 Ivory, manufactures of
 unmanufactured

J.

Jalap

L.

Leather
 Leather gloves
 Linens
 Linen yarn
 Linseed
 Liquorice, paste and root
 Lac dye

M.

Magnesia, calcined
 Metal, manufactures of
 Medicinal preparations
 Molasses
 Mohair, manufactures of
 Musical instruments

O.

Oilcloth
 Oil, linseed
 olive
 essential
 Olives
 Opium

P.

Paints, Paris green and other
 Paper
 Paper hangings
 Prussiate of potash

Q.

Quinine, sulphate of
 Quicksilver

R.

Rhubarb

S.

Salts, Epsom and other
 Salt

Saltpetre
 Saddlery, &c.
 Sardines in oil
 Scammony
 Soda, ash
 carbonate of
 Soap
 Seeds
 Silk, manufactures of
 Silk and cotton hatters' plush
 Silk umbrellas and parasols
 Silk and cotton goods
 Silk and worsted goods
 Silk shawls
 Silk and worsted shawls
 Silk sewings
 Silk, raw
 Spices, mace
 nutmegs
 cloves
 pepper
 pimento
 Spirits, brandy
 gin
 rum
 whiskey
 cordials
 Skins, dressed
 not dressed
 Straw plaits
 Steel, manufactures of
 cast, shear and German
 all other
 Sugar, brown and white clayed
 white refined
 Segars

T.

Tartaric acid
 Teas,
 Tin, in plates or sheets
 Tobacco, unmanufactured
 Toys

W.

Watches
 Wines, of France
 Spain
 Portugal
 all other countries

Wool, unmanufactured
 Wool, manufactures of
 baize
 blankets
 Woolen hosiery
 listings
 shawls
 carpeting
 Worsted stuff goods
 shawls
 yarn
 binding and bags
 Wood, manufactures of
 lignumvitæ
 mahogany, cedar and grenadillo
 White lead

Z.

Zinc, in sheets
 manufactures of
 Non-enumerated, at each rate per cent.

RE-WAREHOUSE ENTRY FOR TRANSPORTATION IN THE UNITED STATES.

Entry of merchandise intended to be withdrawn from warehouse by 184, by 184, for transportation to 184, which was brought into this district on the 184.

[illegible]

NOTE.—The same rules to apply to this entry as in No. 3.

Amount of duties, \$	at	per cent., \$
----------------------	----	---------------

[To be signed.]

[FORM 8.]

RE-WAREHOUSE EXPORT ENTRY.

Entry of merchandise withdrawn from warehouse by master, for	and to be exported by	in the
which was brought into this district on the	184	from port of

[illegible]

NOTE.—If exported by other than the party by whom brought into the district, the same authority required as in No. 2.

[To be signed.]

[To accompany entry, form No. 1.]

Form 12.

CUSTOM HOUSE,
Collector's Office, 1848.

To the inspector of the port:

You are directed to send to the United States bonded warehouse No. street

[Here describe the merchandise.]

imported by in the master, from

Collector.

[To accompany entry, form No. 5.]

Form 14.

District of

I, do solemnly, sincerely, and truly swear, that the goods described in the entry, now delivered by me to the collector of this district, are the identical goods mentioned in said entry, and that said goods are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of original importation: So help me God.

Sworn to this day of 184 before me

Collector.

[To accompany entry, form No. 2.]

Form 13.

District of

CUSTOM HOUSE, 184 .

To the storekeeper of the port:

You will deliver to

[Here describe the merchandise.]

imported into this district in the 184 by

master from in the

Naval Officer.

Collector.

[To accompany entry, form No. 5.]

Form 15.

CUSTOM HOUSE,
Collector's Office, 184 .

To the storekeeper of the port:

You will receive into store No. street the following packages brought into this district by from the port of

[Here describe the merchandise.]

Collector.

The person who enters the goods is required to send the packages designated on this permit to the appraiser's stores for examination.

STOREKEEPER'S OFFICE,
Port of 184 .

I certify, that the above goods have been deposited in store No. street

Storekeeper.

The storekeeper not to sign this certificate until the packages designated for examination have been transferred to the warehousing stores.

[To accompany entry, form No. 6.]

Form 16.

CUSTOM HOUSE, 184 .

To the storekeeper of the port:

You will deliver to

[Here describe the merchandise.]

brought into this district on the day of 184 and entered for warehousing by

Collector.

Naval Officer.

[To accompany entry, form No. 9.]

Form 24.

DISTRICT OF PORT OF
Custom House, 184 .

To the storekeeper of the port:

You will deliver for transportation to Canada

[Here describe the merchandise.]

imported into this district on the 184 by
in the whereof was master from
and warehoused according to law.

Collector.

Naval Officer.

Form 17.

District of Port of

I hereby certify that the merchandise marked and numbered as follows has been received and re-warehoused at this port.

[Here insert the goods.]

Collector.

NOTE.—When the duties are paid immediately on arrival at destined port, insert the words "the duties paid" in place of "re-warehoused."

Form 22.

184 .

To

Collector of the Port of

The merchandise marked, numbered and as follows, viz:

[Here insert the goods.]

having arrived at this port by inland transportation in bond to be exported from warehouse to Canada.

You will please take possession of the same for examination and exportation.

[To accompany entry, form No. 9.]

Form 23.

District of Port of

I, solemnly, sincerely and truly swear that the goods, wares and merchandise described in the within entry now delivered by me to the collector of the customs for the port of are truly intended to be transported in bond by me to the port of according to the provisions of the warehouse act, and from thence are to be exported by me or my agent to the port of in Canada, without the limits of the United States, and are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares and merchandise are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of importation: So HELP ME GOD.

Sworn to this day
of before me

Collector.

[To accompany entry, form No. 4.]

Form 18.

District of

I, do solemnly, sincerely and truly swear, that the goods, wares and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of are truly intended to be exported by me to the port of without the limits of the United States, are not intended to be relanded within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares and merchandise are the same in quality, quantity, value and package, wastage and damage excepted, as at the time of importation: So help me God.

Sworn to this day of
184 , before me

Collector.

[To accompany entry, form No. 4.]

Form 19.

DISTRICT OF
Custom House,

184

To the storekeeper of the port:

You will deliver to the surveyor of the port for exportation

[Here describe the merchandise.]

imported into this district on the 184 by
in the master, from Collector.

Naval Officer.

[To accompany entry, form No. 4.]

Form 20.

CUSTOM HOUSE,

184

To the surveyor of the port:

You will direct an inspector to examine the goods described in
entry, and, if found to agree exactly therewith, to
superintend the lading thereof on board for
of which, when completed, he will grant a
certificate.

Collector.

Naval Officer.

[To accompany entry, form No. 4.]

Form 21.

PORT OF

184

I, have examined the goods described in the within
entry, and finding them to agree therewith, they were laden under
my supervision on board master, for

Inspector.

Form L.

UNITED STATES WAREHOUSES,
Port of

I hereby certify that the following goods, marked and numbered
as per margin, entered for warehousing by
have been deposited in store No. street, under
the provisions of the warehouse act, dated August 6, 1846.

MARKS AND NOS.	DESCRIPTION OF GOODS.
----------------	-----------------------

COLLECTOR'S OFFICE,
Custom House,

184

Form 25.

To

Collector of

SIR: I request that the merchandise now entered by me to be
warehoused as described in the within entry, per
from may be deposited in store No.
street, and I do hereby constitute and appoint as
my agent, for me, and in my name, to have the joint custody of
such goods, and possession of the key to said premises allowed to
the importer, under the provisions of the act of August 6th, 1846,
and the regulations of the Secretary of the Treasury made in pur-
suance thereof.

[To be signed by importer.]

NOTE.—This request of the importer must in all cases be written on the warehouse entry
itself, and not on a different paper and attached thereto.

5

B.

REPORT OF COMMISSION TO EXAMINE INTO THE OPERATION OF THE
DEBENTURE LAWS.

WASHINGTON, March 3, 1848.

SIR: The undersigned, in compliance with your suggestion, proceed to lay before you the great facilities now existing for fraud, under our debenture laws, and also to specify in detail how they may most easily be effected. The requirements prescribed in the acts as to proofs of identity, with original importations of goods to be exported, are, from their very nature, in a port of large business like the principal ports in the United States, almost, if not entirely impossible of execution. The law requires that when a person intends to export goods for benefit of drawback, he shall make entry thereof before the collector, who, when the party has made oath, designates some part of the goods so to be exported to be examined by the appraisers, on whose report, and on bond being taken to land the goods in a foreign country, are allowed to be sent on board a vessel in custody of an officer. On the sailing of which, a debenture certificate issues, payable in ninety days. The presentation of a certificate from the port of destination verified before the American consul, of the goods being so landed, cancels the bond.

The following, the result of of diligent inquiry in the matter, will give some idea of how frauds may be committed.

1st. From the improvement in American manufactures, and the imitation by our manufacturers of the foreign article, the American article may with great ease be substituted for the foreign, and with but little risk of detection. If the original packages cannot be procured, others can be made to imitate them, and packed with the American fabric, or with a different foreign fabric from the original contents. The only guide the appraiser has, is an invoice passed, it may be, nearly three years before, of certain goods, costing a certain price; the goods presented to him answer the description, the packages correspond with marks and numbers, and the exporter swears to the identity; he sees nothing to impair this evidence, and therefore passes them. It will be seen at once the utter impossibility of detecting frauds in such cases, and when it is considered that even the best judges are at loss to distinguish foreign from domestic fabrics, as regards many descriptions of cotton goods, woollens, segars, sheet-iron, and a great variety of other articles, and that an appraiser is called upon to examine goods which persons, claiming to be of high standing, swear to be of foreign manufacture, he is almost constrained to believe them. Experience at the different custom-houses shews the daily attempts to commit frauds on the revenue through importations, notwithstanding the vigilance used. It is but reasonable, therefore, to suppose, that with an opening like this, known to every one in trade, that many attempts must have been made, and the perfect

ease and facility of committing such frauds is evidenced by the fact that few, if any, attempts have yet been detected.

2d. The drawback law, extending over a period of three years, and goods being permitted to be shipped from one port to another to enjoy its benefits, it follows that even the check which might exist in the memory of an appraiser is lost. The death of the appraiser who originally examined the importation, or change of the officer from other cause, entirely prevents the effect of such check; besides, a person attempting to commit fraud will get another appraiser, or an assistant appraiser, to make the required examination. Even should the original appraiser re-examine them, from the multiplicity of business it is almost impossible that he should retain a recollection of any particular lot of goods, and even if he had doubts, he can bring nothing but mere suspicion against the positive oath of the exporter, who by the very magnitude of the charge is thus protected in his fraud.

3d. After the goods have passed the appraiser, they are placed on board a vessel by an officer, who there leaves them; the vessel is then placed, in most ports, in charge of a district officer, who has sometimes forty or fifty vessels in his district. From the constant passing and repassing of goods on our wharves and piers, the merchandise might even be landed at mid-day, but at night the landing in boats from the wharf, or when the vessel is anchored in a river, is perfectly practicable, and no doubt often done.

4th. As before remarked, twenty days after date of the vessel's sailing, the drawback is paid to the claimant; the only hold the government then has is a bond to land the goods in a foreign country. This requires a certificate of landing to cancel. The experience of every merchant will prove the utter worthlessness of this, as a means of safety. Certificates can be obtained of any description at most foreign ports for a small bribe. The parties appear before the consul and verify the certificate. He has no means of knowing whether the transaction be an honest or dishonest one.

Government has wisely provided that wines and distilled spirits entitled to drawback should be kept, while in the country, in the custom-house stores. The liability to alteration of contents, and the almost impossibility of detection, in their wisdom requiring it. The same rule applies with equal force to other articles; the same difficulty of detection applies to all cases where American fabrics have entered into competition with foreign. The warehouse act, giving great facilities to importers, removes the only objection that could be made against extending the rule, now applied to wines and distilled spirits, to all other articles. Every facility exists for the sale of merchandise in warehouse, and no importer could justly complain of being compelled to keep goods there intended to be exported, he having the same command of markets in warehouse as in his own store. No complaint has been made of any injury inflicted on the importers of wines and distilled spirits by their being compelled to adopt this course; no obstacles exist to their effecting sales, and no greater expense is incurred, nor would any injury be done by the extension of the rule. Experience has pro-

ved the wisdom of the practice in the instance of wines and spirits, by its putting a stop to the great frauds which led to its adoption, and it is confidently believed by us, that like results would follow its extension; besides relieving the government of an expense of \$30 to \$40,000 per annum, which the execution of the present laws require.

In the opinion of the undersigned, the principal means of committing frauds are in the first class named; these would be certainly removed by keeping the goods in warehouse. The landing after shipment can be prevented by regulations, the other cannot. Likewise the shipment of goods from the country, and the validity of the certificate from a foreign port becomes a secondary consideration.

The following statement shows the amount of drawback on foreign goods exported, and bounties paid from 1840 to 1847, inclusive.

We have the honor to be, with great respect, your obedient servants,

CHARLES C. WALDEN.
JAMES W. BREEDLOVE.

Hon. R. J. WALKER,
Secretary of the Treasury.

STATEMENT.

Year.	Debitures on foreign goods.	Bounty on refined sugar.	Bounty on refined spirits.	Bounty on pickled fish.	Remarks.
1840.....	\$1,326,718 26	\$523,263 45	\$26,233 88	\$4,953 90	Year ending 31st December.
1841.....	882,724 30	632,396 42	40,684 42	4,760 40	do.
1842.....	1,293,641 43	89,447 39	31,066 89	5,629 30	do.
1843.....	494,207 21	8,496 04	12,699 70	3,315 05	do.
1844.....	1,461,822 74	71,851 80	26,032 52	6,633 60	Six months, to 30th June, 1843.
1845.....	1,782,295 46	74,371 81	21,740 28	4,174 20	Year ending 30th June.
1846.....	1,880,803 53	164,345 02	11,477 69	5,540 60	do.
1847.....	1,117,946 93	56,886 34	3,318 40	6,488 20	do.

C.

Report of the committee on wharves, of the board of aldermen of the city of New York, relative to the erection of a great pier in the North river, made December 7, 1836.

The committee on wharves, slips, and piers, to whom was referred so much of the message of his honor the mayor, of June 13, 1836, as relates to wharves, &c., also the message of the same officer, communicating the proceedings of the citizens at a meeting held at the city hall, on the 5th day of May, 1836, for considering the proposition to construct a great pier and basin in the North river, and which committee were also requested to obtain surveys, &c., of certain portions of the North river, respectfully report:

That they entered upon the duties assigned to them, and have deliberately and impartially pursued their investigations, endeavoring, at all times, to regard most scrupulously the rights of all the citizens, and the requirements of this city, as well as to consult and to act for the present and future interests of all. The researches and examinations of the committee have been the more extended, and their statements the more particular, from a conviction that upon the action of the common council depend much of the growth, future grandeur, and prosperity of this commercial metropolis.

It is well observed by the mayor, in his message of July 18, 1836, "That the importance of the commerce of the city of New York is universally admitted, and any measure to give increased facilities to shipping, should have due consideration." The subject of suitable berths, and other conveniences for vessels, has for many years received the anxious attention of many of our most useful citizens, as well as the serious deliberation of the city councils. But no definite acceptable propositions have been heretofore submitted for adoption; no plan suggested nor proceedings had, whose object was to change the practice to this day, and at present pursued, of extending small short piers across the currents from the shore into the bay and rivers. In 1832, the growing deficiencies of wharf and slip room, had become so generally manifest, that serious wishes were entertained to extend and improve our commercial accommodations; no thought however, of any aid for the shipping interest of the North river was therein contemplated, as will be seen by the following resolution, adopted by the mayor and common council in March, 1832:

"Resolved, That the street commissioner be, and he is hereby authorized and required to obtain information by plans, profiles, elevations, drawings, and descriptions of coffer dams, stone piers, wharves, &c., adapted to the present situation of the East river."

In pursuance of this resolution, Benjamin Wright, esq., then street commissioner, reported, that "he had opened a correspondence with gentlemen in all situations where he believed useful and important information might be obtained." But in none of them was any suggestion made for substantial relief for those using the

great and valuable waters of the North river. Among other things, Mr. Wright mentions "that of the present piers or wharves, the supports occupy in the whole extent rather more than half the water way, (say generally five-eighths.) This occasions deposits against the solid blockwork part of the piers, mud accumulates and fills in part the spaces left between the blocks, thus checking the passage of the current caused by the flux and reflux of the tide."

In his communication to Mr. Wright, Mr. Renwick states that "the very imperfect and faulty mode in which our wharves and piers are constructed, excited my attention from the moment I first saw the aquatic structures of Europe." Again—"I cannot but believe that in the narrower parts of the East river, it will be of vast advantage to remove the masses of stone that have been thrown in to form blocks. These have, in many cases, collapsed from the destruction of their wooden enclosures. They have thus impeded the current to such an extent that great deposits have ensued, and the basins between our wharves have been filled, in many places, to such a degree that even small vessels will hardly float where the water was formerly of great depth." In conclusion, he remarks, "I shall gladly be an humble instrument in endeavoring to wipe off the disgrace that now so justly attaches to the citizens and public authorities of New York, of having, by every attempt that has yet been made in the way of engineering, done injury to, and, in some cases, almost wholly destroyed the unrivalled advantages of situation that they have derived from the natural circumstances of the position of our city." In 1832 the common council likewise declared that it was a "fact of great notoriety that piers and wharves, as now constructed of timber, are temporary, and generally endure only from fourteen to seventeen years before they are destroyed by worms." The whole proceedings of the common council of 1832, and the correspondence consequent thereon, related to the "formation of plans for stone wharves or moles, extending from the shore two or three hundred feet into and crosswise of the stream;" in fact, nothing else than an attempt to build and rebuild "with stone the present piers in the East river." But finding the "formidable difficulties to be encountered in the erection of such stone wharves, the laying of heavy stone work under a head of from fifteen to thirty feet of water," no attempt at improvement was adopted. Cofferdams and diving bells were admitted to be the only mode of performing the work, and "the expense and difficulties of building with them under great depth of water were admitted to be insurmountable obstacles." A plan of building by hydraulic lime and stone, as practised by ancient nations, was suggested by Professor Renwick, and several plans for building wharves were submitted by Mr. W. Serrell, a respectable civil engineer of experience. He also proposed to continue the present system of extending wharves from the shore into the rivers, but to use stone instead of wood in the construction of them. And in concluding the whole, Mr. Wright says, "I cannot close this report without expressing a strong desire which I feel to see some project com-

menced, which shall render the East river more convenient, which shall do away, eventually, with the wooden wharves, and add to the preventives against sickness, which the mass of decaying timber around our wharves and bulkheads is well prepared to generate."

During the last year, a resolution was offered in the board of assistant aldermen, proposing, for the first time, that the safety and utility of the harbor on the west side of the city should be secured by the erection of a stone pier, or breakwater, or mole, parallel, or nearly so, to the shore, and at a sufficient distance from the present piers and slips to form a large and commodious basin. This was referred to the committee on wharves, who reported that they "have been duly impressed with the very great importance of this subject, not only in regard to the magnitude of the works proposed, but also with reference to the interests of the city of New York, which your committee believe are intimately connected with the providing a sufficient number of wharves and slips to accommodate the increasing commerce of this city; and they earnestly recommend to the common council the propriety of speedily extending, and that to a much greater degree than has been done, those accommodations for our shipping."

The subject of that great pier or breakwater is again submitted to the serious consideration of the common council, and has been referred to this committee. For many months this matter has attracted the almost universal attention of this city; and on the 5th of May last, at a large and respectable meeting of merchants and others, convened at the City Hall, it was, after examination and consideration, unanimously

"Resolved, That the present accommodations for vessels in the waters adjoining the city of New York are very insufficient, and that such accommodations are daily becoming less adequate to the wants of our commercial business, and that it is our duty and our interest, more rapidly than heretofore, and more extensively, to make provision for the reception and protection of our shipping." And the same meeting further unanimously resolved as follows: "That we view with lively approbation the proposed construction of a great pier in the North river, thereby forming a capacious and safe basin for every description of vessels at all seasons of the year;" and the common council were also requested to consider and determine whether the same should be built by the city or by a company to be incorporated for that purpose.

Piers, moles, or breakwaters, of great extent and of great cost, are not new or untried appendages of large naval or commercial depots. Evidences of this truth are found amid the ruins of the Piræus, as well as along the Nile, the Indus, and the Ganges. They contributed, in no small degree, to the wealth and power of Syracuse, of Carthage, of Tyre, and of Alexandria. The numerous fleets of the mighty nations of former ages, could not have existed without their protection. And in latter times they were occasionally provided by the government. And at the present day piers, moles, breakwaters, and wet docks are a part of the business and

policy of every nation laying claim to be ranked among those of acknowledged wisdom and prudence. For the greater safety and convenience, and with a view to the increase of their commerce, the English people have constructed, at an almost incredible expense, extensive and permanent stone docks and wharves at London, Liverpool, and other British ports, and even in British India. At St. Petersburg, in Russia, there is one quay of the granite similar to that of Quincy, of four miles in extent along the Neva. "In Havre there is but little worth seeing, save the docks, which have, at great expense, been made by man; here is no natural harbor, but one is made, as it were, in the shape of a delta, in the heart of the city, from which an artificial channel leads out into the mouth of the river, and an entrance to which, as declared by a very intelligent traveller, is secured by a long and noble pier." And the same declares that these docks are a stupendous achievement of the art of man. They will contain several hundred vessels. The government are about adding to them.

Genoa, well known as a rich maritime city of Italy, has a semi-circular harbor, the diameter being about 1,000 fathoms. It is artificial, being formed by two gigantic moles, having opposite directions.

The bay of Gibraltar is spacious, and being protected from all the more dangerous winds, affords a convenient station for ships; and two moles have been constructed, at a vast expense, for the protection of the shipping. The ancient Tanjis, now Tangiers, opposite to Gibraltar, was furnished with a pier. Leghorn has an outer harbor, protected by a fine mole, and a small inner harbor, or basin.

The harbor of Malaga is protected on its eastern side by a fine mole full 700 yards in length.

The harbor of Naples is formed by a mole built nearly in the form of the letter L. The port of Odessa, in Southern Russia, is artificial, being formed by two moles, and calculated to contain about 300 ships.

In Palermo, a fine mole forms a convenient port; and Trieste is protected by a mole.

Ancient Syracuse is said to have contained within its own walls, what no city ever did before or since, fleets and armies that were the terror of the world. It had two harbors, separated by an island, and prepared by moles to effect the above purpose.

The city of Rhodes has a fine harbor formed by a mole.

Smyrna, on account of the extent and convenience of its harbor, has become the common rendezvous of merchants from the four parts of the world, and the centre of their commerce.

Ancient Tyre was called "strong in the sea;" and Alexander the Great reached it and took it only by constructing a gigantic mole of stone, three quarters of a mile long, leading to it from the main. This was actually built, for the most part, in the form and manner that will hereafter be proposed for the great pier of the North river, by placing a heap of stone in the sea that was 200 feet wide on its top or surface, clear of high water, or rather of rough water,

ling houses on Wall, Front and Water streets, and property to one or two millions of dollars.

In 1811 there was a great fire in Chatham street, and in 1835, on the 16th of December, the great fire—loss twenty millions dollars. In 1791, the exports from New York to foreign ports amounted to \$2,505,465.

A talented English author declares that in 1832, the value of the merchandise laded and unladed in this port is estimated at \$100,000,000 to \$120,000,000; and that in that year the number of vessels in this port, in the busy season of the year, varied from 500 to 750, exclusive of fifty steam packets; that the number of arrivals from foreign ports amounted, in 1832, to 1,808, and the coasting arrivals were then between 4,000 and 5,000; and that the total value of the imports into the United States in the year ending 30th September, 1832, was \$101,029,266, of which no less than \$53,214,402, or more than one-half of the whole, were imported into New York.

The same author remarks, that the customs revenue on the goods paying duties imported into this city amounted, in 1832, to \$13,000,000, while the total customs revenue of the United States seldom exceeded \$22,000,000; that the value of the exports from New York, for the year ending 30th of September, 1832, amounted to \$26,000,945, being between one-third and one-fourth part of the total exports from the United States for that year; that the tonnage of New York was then greater than that of Liverpool, or any other city, with the exception of London; that the registered tonnage belonging to this port, on the last day of December, 1831, amounted to 122,458 tons, and the enrolled and licensed tonnage to 163,980 tons, making a grand total of 286,438 tons, being between one-fifth and one-sixth of the whole tonnage of the United States!

On referring to the report made by the Secretary of the Treasury of the United States during the last session of Congress, it will be seen that in 1834 the total registered, enrolled, and licensed tonnage of the United States amounted to 1,758,907 14.95 tons; that the registered tonnage of New York was 178,022, and the enrolled and licensed tonnage 181,199—total tonnage of New York 359,222, or more than one-fifth of the whole tonnage of the United States. And by the same able report it will be seen that the total value of the imports into the United States during the year, (ending 30th September last,) amounted in value to \$149,895,742, of which there were imported in American vessels \$135,288,869, and in foreign vessels \$14,606,877. The exports during the same year amounted to \$121,693,577, of which \$101,189,032 were of domestic, and \$20,504,495 of foreign articles. Of the domestic articles \$79,022,746 were exported in American vessels, and \$22,166,336 in foreign vessels. Of the foreign articles \$15,112,445 were exported in American vessels, and \$5,392,050 in foreign vessels. Of American shipping, 1,352,653 tons entered, and 1,400,517 cleared from the ports of the United States. Of foreign shipping, 641,310 tons entered, and 630,824 cleared. The registered tonnage, as corrected

at the register's office, for the year ending December, 1834, is stated at..... 857,438 42.95
The enrolled and licensed tonnage at 783,618 65.95
And the fishing vessels at..... 117,850 32.95

Tons....1,758,907 14.95

Of the registered tonnage there was employed in
the whale fishery 108,060 14.85

The total tonnage of shipping built in the United States during the year 1834 was—

Registered..... 52,622 60.95
Enrolled 76,707 22.95

Tons..... 118,330 37.95

And the value of the imports to this city for the year ending the 1st October, 1835, in American vessels, was \$82,783,359
In foreign vessels was 5,407,846

Total..... \$88,191,305

The value of exports for the same year was as follows:

Domestic produce.

In American vessels..... \$19,126,513
In foreign vessels..... 2,581,354

Total..... \$21,707,867

Foreign produce.

In American vessels..... \$6,584,978
In foreign vessels..... 2,052,419

Total..... \$30,345,264

of domestic and foreign produce.

The manner in which these extensive commercial transactions have enriched this city, may at once be estimated by a view of the city itself, and by the increase in its value, as seen by the following:

Comparative view of valuation and taxes since 1805.

Years.	Valuations.	City taxes.
1805.....	\$25,645,867	\$127,946 87
1806.....	26,529,630	127,814 97
1807.....	24,959,955	119,155 09
1808.....	25,118,720	138,984 18
1809.....	24,782,267	130,027 39
1810.....	26,436,370	129,727 15
1811.....	26,045,730	176,978 25
1812.....	26,245,040	171,920 17
1813.....	27,640,230	171,726 94
1814.....	82,901,497	214,225 09
1815.....	81,636,042	197,910 73

Years.	Valuations.	City taxes.
1816.....	\$82,074,200	\$180,653 94
1817.....	78,895,735	216,720 44
1818.....	80,254,091	255,740 79
1819.....	77,113,061	250,140 21
1820.....	69,530,753	270,361 19
1821.....	68,282,070	259,430 30
1822.....	70,289,144	302,105 61
1823.....	70,940,820	351,814 36
1824.....	83,075,676	353,328 89
1825.....	101,160,046	336,863 82
1826.....	107,477,781	383,758 89
1827.....	112,211,926	437,692 02
1828.....	114,019,533	485,751 72
1829.....	112,526,016	507,107 24
1830.....	125,288,518	509,178 44
1831.....	139,280,214	562,104 05
1832.....	146,302,618	665,385 74
1833.....	166,491,542	971,865 61
1834.....	186,568,511	835,605 49
1835.....	218,723,703	965,602 94
1836.....	309,500,920	1,085,130 44

For the commercial marine of such a city, so lately a wilderness, so rapid in its advancement in business, and so abundant in resources, the commercial metropolis of our mighty republic, we are called to provide adequate and safe places.

Before, however, the committee proceed to state their views upon that great and important subject, they will ask an examination of a short sketch of the history of our wharves and slips, and of their present condition. They were generally put up as demand for them proved the necessity; built by contract, and done by the job, frequently in great haste, and often at an unfavorable season, without a suitable examination of the bed of the river. Some are new; the others are either sunk, bent, rotten, broken or injured. A few days since, this very corporation directed nearly 40,000 dollars to be expended as soon as possible, to preserve a few of them from destruction. And even when this has been faithfully done, many of them will be in a condition that would forbid their use by prudent owners and careful agents of valuable ships and cargoes. Being, in almost all cases, built across the current, scarcely one of our frequent storms passes without doing damage to the corners, ends, or other parts of some of them. Their slender protection for the present shipping is apparent; and their small dimensions are subject of daily remark and regret. But there is another difficulty. The slips are constantly becoming filled with sand, earth, shells, mud, rubbish, and other obstructions. The mayor mentions the numerous complaints on this head. His language is equally pointed and instructive on this subject, and that of berths for shipping. Among many other admonitions, he says, "It has been represented to me that the private slips, in the lower part of the city, require

immediate attention; and I have reason to believe that both the convenience and the health of the public will be advanced by the adoption of early measures to cleanse and purify them. The immense and steadily increasing value of the commerce of the city, will commend this subject to your attention; and I feel assured that you will rapidly provide all proper facilities, and remove all impediments, with a view to accommodate interests of such magnitude." And on a personal inspection, the committee find those complaints true and daily increasing. The cleansings must be frequent and of considerable duration; and these interrupt, for some time, in each case, the use of the slips where the machines are in operation. And so expensive and so difficult has it been to accomplish this object fully at all times, and so anxious have many been to continue South street, that our places for the use of small craft, market boats, and ships of every class, have been greatly diminished within a few years, by allowing obstructions to accumulate in various slips, and finally filling up the whole, or parts of them. Several instances of this fact above Fulton slip might be mentioned; and below, we can all witness to this, particularly in Burling slip, Coffee House slip, Old slip, Whitehall slip, and Rector slip. Great part of these, from time to time, have been withdrawn from the purposes originally designed and substitutes not provided. Our ordinances in this particular too, have been and are of a character to prove our want of liberality in furnishing convenient accommodations. Certain kinds of vessels have been forbidden to enter many parts of our docks under severe penalties. To this should be added the fact, that since the present system of piers was adopted, the size, quality, and nature of our shipping have essentially changed. And the committee have lately learned that an application, for some time before the common council, for extending West street to the Battery, is again to be urged, and that one of the principal reasons to be pressed for the measure is the shallow state of the slips, which would be taken by the improvement, between the Albany basin and the Battery. This would greatly diminish our piers and slips. And in regard to the condition, expense, and income of our present public slips and wharves, we will add the following.

By reference to the special report of the comptroller, and on examining the amount of moneys laid out during the last fifteen years only, for the wharves, slips and piers belonging to this city, and wholly exclusive of those belonging to private individuals, the committee find that since the year 1820, this city has paid out \$842,894 13; that of this sum, \$76,301 56, besides some contingencies, were paid for cleaning the mud from the few slips belonging to the corporation, and which, probably, was allowed to stand as an argument for filling up many which were once the most valuable docks of the city.

The sum of \$226,138 53 were also expended in the same time in imperfect repairs of our scanty piers, besides various salaries, &c., and \$523,404 90 in the building of some new wooden piers for the city. Still larger sums have probably been expended during the

same period, for the same purpose, by the owners of the private wharves, showing that enormous sums must have been disbursed in a short time, for our very insufficient, decaying, and fleeting accommodations.

By a further inquiry at the comptroller's office, it is found that the income of this city, during the last eleven years, from their wharves, piers, and slips, has been as follows:

1826.....	\$40,852 50
1827.....	45,317 95
1828.....	43,242 15
1829.....	42,637 50
1830.....	51,428 94
1831.....	29,433 12
1832.....	47,311 18
1833.....	47,519 50
1834.....	54,023 34
1835.....	53,900 18

By which it will be observed, that for a great number of years the expenditure for our piers and slips has been more than the receipts; and one day's personal inspection of them will prove, beyond contradiction, that the same consequences, and indeed worse than the past, must and will continue to be true of them. They in reality produce nothing, and, beyond expenditures upon them, never can. And it must be noticed that, notwithstanding the extensive annual disbursements, the amount of rents for them has increased but little. Every year renders our present system, in this particular, more objectionable.

It is true, that while the business of this thriving city has been rapidly extending, the size of our ships has increased, and the character of its shipping has changed. But for this latter circumstance, our docks would have been more insufficient than they now are. Vessels propelled by steam, and carrying large freights without the aid of canvass, have for some time transported in various directions, by the aid of few hands, the merchandise that would have required many times the number of other vessels to have done the same, and several times the wharf and slip room for the vessels doing it. There is a new and extraordinary state of things produced, also, by the kind and mode of our business, now transacted at our wharves. Owing to the crowded state of many of our slips, we have for many years had ordinances for excluding certain craft from some of them. Sec. 1 and 8, title 2, chap. 34, city ordinances.

The committee will here introduce, as the best evidence of the very imperfect state of our accommodations as compared with our business, some statements placed in the hands of the corporation while they had under consideration, in February, 1836, the application of C. Vanderbilt to have a grant for exclusive use of the northeast side of the pier No. 22, East river, for his eastern steamboats, together with half of the water of the basin adjoining. On that occasion a remonstrance, signed by Messrs. Jonathan Goodhue & Co., and other merchants, was presented. Its statements may be briefly

citly relied upon. It exhibits, by a single and short history of the doings of one line of packets, what must be the enormous business now and hereafter to be transacted in this city by the various shipping visiting our harbor. Among other things, it sets forth that "the average value of the outward cargo of the eight ships of the old line of Liverpool packets is not less than \$40,000. These eight ships perform three voyages each per year, and the twenty-four outward cargoes thus amount to the sum of \$960,000. And from the returns in the custom-house, and other correct sources of information, it is ascertained that the average value of the inward cargoes (1835) of the ships Columbia, South America, Orpheus, North America, Caledonia, Europe, England and Hibernia, during that year, (twenty-four voyages,) was \$436,000; making the total value of the twenty-four inward cargoes, during one year, \$10,464,000. Amount of outward and inward cargoes during one year, of those eight ships alone, about \$11,500,000."

And this remonstrance was accompanied by the following statement:

"To the honorable the mayor, aldermen and commonalty of the city of New York:

"The undersigned, harbor masters of the city of New York, respectfully certify and make known to your honorable body, that there are now only sixty-eight berths on the East river (exclusive of the public docks and slips, and which are appropriated to some vessels employed in the coasting trade, and to market boats) for the accommodation of the great and increasing foreign and inland commerce of your city. That not more than thirty of these sixty-eight berths can admit ships of the largest classes, being about one hundred and fifty feet in length, and drawing from fourteen to eighteen feet of water. And the undersigned further certify that, to afford full accommodation for the shipping engaged in foreign and inland commerce, at least one hundred berths would be required.

"To convince your honorable body of the great deficiency in accommodations, the undersigned state that, during the present winter, the St. Andrew, Ajax, Hannibal, Columbia, Huntsville, and ———, lie ten days, on an average, at the end of the piers in the most imminent danger, as every successive tide exposes them to the danger of being sunk by the floating ice; that the value of these ships thus put in hazard could not be less, in the judgment of the undersigned, than two millions of dollars; and the value of the ships thus endangered could not be less than the sum of thirty thousand dollars each—\$180,000.

"And the undersigned, in view of these facts, and many others which might be enumerated, certify that, in their opinion, it is a matter of the greatest importance to the commerce of this city that at least, the present limited accommodation for foreign and inland shipping should not be further restricted and further limited. All

which is submitted for the consideration of your honorable body by the undersigned, harbor masters in the city of New York.

JOHN MINUGH,
DAVID MITCHELL,
SAMUEL WISWALL.

NEW YORK, February 27, 1836."

The prayer of Mr. Vanderbilt was denied.

Now in order that the city councils may be the better prepared to form a correct opinion of the nature, expense, and short duration of the wooden piers at present placed about the city, the committee will here refer to the following declarations of Mr. Serrell, an able engineer, as set forth in his report made to Mr. Wright in 1832. It follows:

"On the question of original cost, annual repairs, usual durability, and general convenience attained under the present system, it may be stated, that it is considered each wooden pier of 300 feet long and 30 feet wide, costs on an average \$16,000, when first erected; that after the first eight years it will cost, on an average, \$500 annually for repairs; and at the end of the sixteen years, on an average, it will require to be rebuilt. Upon these data it will be found that each pier, at the end of forty-eight years, will have cost, in three sums of principal outlay, annual repairs and compound interest, upwards of \$480,000; and the pier will then require building a fourth time. If a pier 300 feet by 30 feet costs \$480,000, at the end of forty-eight years, one of 500 feet by 60 feet would cost, at the same rate, about \$1,600,000, and a new outlay would then be requisite to rebuild. To this must be added the constant annual expense of clearing out the mud, and other extra charges attendant on the system, of which no estimate can at present be formed."

And it was conclusively shown, beyond all dispute, that to rebuild these piers with stone, requiring, as they would, the use of coffer dams and diving bells, &c., would cost sums altogether too large to be laid out for such trifling accommodations; and forming slips, too, that would be forever the receptacle of the filth of the city; or even if this should be remedied, they would be the depositories of the various materials that the tides and winds would always crowd together in them.

On looking over the public papers, it appears that there were in the harbor of New York, on the first day of October, 1836, 101 ships, 22 barques, 93 brigs, and 41 schooners; about 65 steamboats, 30 tow boats, 41 tow barges, a large number of sloops, market boats, canal boats, and other small craft, besides rafts and other things requiring slip room. This number must yearly be increased, and it may safely be estimated, that in five years these will be more numerous by 30 per cent., and in ten by 50 per cent., and all these will be doubled in 15 years; and places thus required for twice the number of ships now coming here, and a large portion of much greater tonnage.

And before entering upon the next topic of consideration, the

committee state that already, during the summer months, and sometimes after those have passed away, as many as eight, nine, ten, and sometimes more ships, and generally having rich cargoes on board, lie side by side at the outer end of piers in the East river, waiting for a dock berth, and offering a reward for a convenient place to lade or unlade their vessels. And so constantly and closely even these hazardous locations are occupied, that, at last, the same operation, to some extent, takes place in the North river. During all this time there are from twenty to sixty vessels at anchor in the bay, or temporarily put in near our city, awaiting similar accommodations. These delays and exposures occasion great loss and damage to producers, shippers, underwriters, consignees and others.

The committee have thus set forth the growth of the city and the cost, income, and present condition of its piers, &c., and endeavored to enable the corporation, by a reference to the piers of other countries, to judge what shall be considered best for ours. We have no land to furnish for excavations, our streets must not be interrupted by canals, and every foot of the island will be soon required for residences, squares, streets, reservoirs, and other uses. But it would prove a fatal error, surrounded as she is by ambitious rivalry, and competing with many cities for the great commerce of the west and south, should she refuse, or too long delay, to provide the most liberal and inviting facilities for the commerce which offers to her its golden advantages. Those who notice the sad results of too prudent procrastination in this or other preparations, will admit that suitable measures, quickly determined upon, and speedily perfected, are necessary to secure those preferences which nature designed for us.

The propositions contained in the resolutions and proceedings referred to this committee, and as examined by them, are as follows:

To suspend hereafter the building of any, or but few, small piers from the island, and, in lieu thereof, to erect in the North river a stone island or quay, to be called the Great West pier; to extend, in due time, from the South Battery, northerly to Kingsbridge, or at all events as far as the interests of the city shall require. To be built from 800 to 1,000 feet beyond the west end of the present small wharves along the North river; to be constructed without the aid of coffer dams, and using diving bells only in the first five or six feet immediately below low water; to be connected to the main land by wharves or ridges, each 250 feet wide, built of timbers and floored, upon the plan, generally, of that lately built at the foot of Marketfield street, with some additions of strength and braces, and some other particulars; thus dividing the waters between the city and Great pier into several basins, or departments; and the use of the connecting wharves so regulated, as to afford a walk in the centre of each, a little raised, of twenty-five feet, for all people travelling to and from the Great pier, or for any other purpose; and to allow of large sewers under the walks, by means of which the wash and filth of the city should be carried beyond

the pier into the bay or river; having on each side of said walk a cartway for vehicles going to and returning from the pier, of fifty feet each, and then leaving a quay or wharf on the upper and lower side, of sixty-two and a half feet each for the lading and unlading of vessels. All this can be done, giving more ample room, convenience, and facility for the shipping than are afforded by the docks of London and Liverpool, and without any part of the monstrous expenditures of those places for locks and dock gates, &c., because the rise and fall of our tides do not render such very expensive and troublesome contrivances necessary. There will be draws in such of the bridges as may be found necessary, and such outlets into the river, across the pier, as may be thought best for the use that shall be made of it.

Pursuant to the resolution of the common council, the soundings of the North river have been taken by Messrs. D. and E. Ewen, able and intelligent city surveyors, and accompanies this report. By those, the North river is declared to be at an average of at least fifty feet in depth, on the entire line, in the part recommended as the location of the above pier. The tides, at all times of moderate movement, and only from four to five feet in height; presenting at once to the use, the improvement and the pride of the city a depth of water which, from its very position, if occupied as proposed, would never cease to be of the most ample depth, purity, and superiority.

It has also been proposed that this pier should be so constructed that it may, when raised five feet above high water mark, be 200 feet wide on the surface, having a cellar, finished in cement, throughout its whole length, and capable of affording a double tier of lots, of 25 by 100 feet each lot.

And it is stated that the lots would inevitably be greatly desired for public stores, and by importers and others. They could be so constructed on the pier as to obviate every difficulty and injury that now await the emptying of a vessel at our wharves; and the construction of powerful cranes thereon would hasten and cheapen the discharge of cargoes. This pier once built, other fixtures within might at any time be added, such as other wharves, &c.

It is also proposed by the resolution that in the East river, above Corlaer's Hook, a stone pier and breakwater shall be constructed, on the plan of the one recommended for the North river, commencing opposite 14th street, near Burnt Mill Point, and extending north to 34th street, at Kip's bay, and surrounding and enclosing an ample portion of that part of East river. And it has been also suggested that the practice of erecting small piers, forming small slips along that shore also be discontinued, unless in cases that may from time to time be deemed indispensable; that a good substantial stone bulkhead be placed along the shore of the island; that as fast as any of the above piers shall be completed, durable wharves, substantially planked or floored, and braced, shall be extended to them from the shore, and at such places and from such streets as shall be found proper. But on this subject all the committee have not formed any positive opinion.

At this stage of this report the board will not forget that it is

matter of history that the construction of the Liverpool docks, by affording additional convenience to foreign trade, has been followed by a great increase, and raised that once decayed town to be the second port in the kingdom of Great Britain for commerce, size and population. And the London docks have contributed countless millions to the wealth of the capital of Great Britain.

The design of those who originated and carried forward the wet docks of England, was to achieve for the chief cities of the British empire what is now proposed to be done for the city of New York; their origin, expense, progress and income are so well stated and described by an eminent and popular writer, that the committee will ask leave to introduce from that author the following account of them: deeming them highly deserving of the reference, perusal and consideration of this board. The extracts are

[From a Dictionary, Practical, Theoretical, and Historical, of Commerce and Commercial Navigation. London, 1835, by J. R. McCollock, esq.—Page 476.]

Utilities of docks.—The construction of wet docks has done much to facilitate and promote navigation. A large vessel, particularly if loaded, could not be allowed to come to the ground, or to lie on the beach without sustaining considerable injury, and perhaps being destroyed; and even the smaller class of vessels are apt to be strained and otherwise hurt, if they are left dry, unless the ground be very soft. Hence when large vessels have to be loaded or unloaded where there are no docks, and where the water close to the shore or quay is not sufficiently deep, the work can only be carried on during a particular period of each tide; it being necessary in order to keep the vessel afloat, that she should leave the shore with the ebbing tide; attempts have sometimes been made to obviate this inconvenience by running jetties or piers to such a distance into the sea, that there might always be a sufficient depth of water at their heads, but this can only be done in peculiar situations, and it requires that the ship's position should be frequently changed; it is in most cases, too, impossible properly to protect the cargoes of ships loading or unloading at quays or on the beach from depredations. Previously to the construction of wet docks on the Thames, the property annually pillaged from ships was estimated to amount to £500,000; though this is probably much exaggerated.

I. *Docks on the Thames.*—1st, West India docks; 2d, London docks; 3d, East India docks; 4th, St. Catherine's docks; 5th, Commercial docks.

II. Liverpool docks.

III. Bristol docks.

IV. Hull docks.

V. Poole docks.

VI. Leith docks.

I. *Docks on the Thames.*—It is singular that, notwithstanding the obvious utility of wet docks and the vast trade of the metropolis,

there was no establishment of this sort on the Thames till nearly a century after a wet dock had been constructed at Liverpool; the inconvenience arising from the crowded state of the river at the period when fleets of merchantmen were accustomed to arrive, the insufficient accommodation afforded by the legal quays and sufferance wharfs, the necessity under which many ships were placed of unloading in the river into lighters, and the insecurity and loss of property thence arising, had been long felt as almost intolerable grievances; but so powerful was the opposition to any change, made by the private wharfingers and others interested in the support of the existing order of things, that it was not till 1793 that a plan was projected for making wet docks for the port of London; and six years more elapsed before the act for the construction of the West India docks was passed.

1st. *West India docks.*—These were the first, and continue to be the most extensive, of the great warehousing establishments formed in the port of London. Their construction commenced in February, 1800, and they were partially opened in August, 1802. They stretch across the isthmus, joining the Isle of Dogs to the Middlesex side of the Thames; they originally consisted of an import and an export dock, each communicating, by means of locks, with a basin of five or six acres in extent, at the end next Blackwall, and with another of more than two acres at the end next Limehouse. Both of these basins communicate with the Thames. To these works the West India Company have recently added the South dock, formerly the city canal, which was parallel to the export docks; this canal was intended to facilitate navigation by enabling ships to avoid the circuitous course round the Isle of Dogs; it was, however, but little used for that purpose, and is now appropriated to the wood trade, for the greater accommodation of which a pond of nineteen acres has been recently formed on the south side for the reception of bonded timber. The export docks, or that appropriated for ships trading outwards, is about 870 yards in length by 135 in width, so that its area is near 25 acres. The north or import dock, or that appropriated for ships entering to discharge, is of the same length as the export dock, and 166 yards wide, so that it contains nearly thirty acres. The south dock, which is appropriated both to export and import vessels, 1,183 yards long, with an entrance to the river at each end; both the locks, as well as that into the Blackwall basin, being forty-five feet wide, or large enough to admit ships of twelve hundred tons burthen. At the highest tides the depth of the water in the docks is twenty-four feet, and the whole will contain with ease 600 vessels, of from 250 to 500 tons. The separation of the homeward bound ships, which is of the utmost importance for preventing plunder, and giving additional security to the revenue and the merchant, was for the first time adopted in this establishment. The import and export docks are parallel to each other, being divided by a range of warehouses, principally appropriated to the reception of rum, brandy and other spirituous liquors; there are smaller warehouses and sheds on the quays of the export and south docks for the reception of goods sent down for exporta-

tion. The warehouses for imported goods are on the four quays of the import dock. They are well contrived and are of great extent, being calculated to contain 160,000 hogsheads of sugar, exclusive of coffee and other produce. There have been deposited at the same time upon the quays, under the sheds and in the warehouses belonging to these docks, 148,563 hogsheads of sugar, 70,875 casks and 433,648 bags of coffee, 35,158 puncheons of rum and pipes of Madeira wine, 14,021 logs of mahogany, 21,350 tons of logwood, &c. The whole area occupied by the docks, warehouses, &c., includes about two hundred and ninety-five acres, and the most effectual precautions are adopted for the prevention of fire and pilfering.

This spacious and magnificent establishment was founded by subscription.

The property being vested in the West India Dock Company, the affairs of which are managed by twenty-one directors, as a body corporate. The right of voting is vested in those shareholders only who hold £500 of the company's stock. The company's capital is £1,380,000.

The West India docks have proved a very successful undertaking, and have been highly beneficial to the original shareholders. All West India ships frequenting the Thames were obliged to use them for a period of twenty years from their completion. The dividend of the company's stock was limited to ten per cent., and after making dividends to the full amount, with the exception of the first half year, they had in 1819 an accumulated fund of near £400,000. But they then diminished their charges, at the suggestion of the committee of the House of Commons, on the foreign trade of the country, so as to give the trade using the docks the benefit of the surplus fund, which was to be reduced to £100,000 before 30th January, 1826.

Latterly the company have been obliged, in consequence of the competition of the other companies, to make further reductions of dividend; it now amounts to £5 per cent. At present the company's stock sells at about par.

The nearest dock gate, at Limehouse, is about *three miles from the Exchange*, and the other, next Blackwall, about half a mile more. This distance has the disadvantage of increasing the expense of cartage, and of being inconvenient to the merchants and others using the docks; on the other hand, however, ships entering the West India docks avoid a considerable extent of troublesome, if not of dangerous, navigation that must be undertaken by those bound for the St. Catherine's and London docks.

2d. *London docks.*—These were the next undertaking of this sort set on foot in the Thames. They are situated in Wapping, and were principally intended for the reception of ships laden with wine, brandy and rice. The western dock covers a space of above twenty acres, and the new or eastern dock covers about seven acres. The tobacco dock lies between the above, and exceeds one acre in extent, being destined solely for tobacco ships. The entire space included within the outer dock wall is seventy-one acres and three roods. These docks were opened in 1805. The capital of

this company amounts to £3,238,310 5s. 10d. A considerable portion of this vast sum, and of a further sum of £700,000 borrowed, was required for the purchase of the houses, about 1,300 in number, that occupied the site of the docks; the present dividend is $2\frac{1}{2}$ per cent.

3d. *East India docks.*—These docks, situated at Blackwall, were principally intended for the accommodation of the ships employed by the East India Company. There are two docks, one for ships unloading inwards, and one for those unloading outwards. The import dock contains about eighteen acres, and the export dock about nine acres. The entrance basin which connects the docks with the river contains about two acres and three quarters; the length of the entrance lock is 210 feet, the width of the gates 48 feet clear, having to receive vessels of great burden. The depth of water in the East India docks is never less than twenty-three feet. Most of the merchandise imported into these docks is conveyed without loss of time to warehouses in the city, so that the extent of warehouses belonging to them is comparatively small. The East India docks are at the greatest distance from town. The capital of the company is under £500,000, and the dividend is 4 per cent.

4th. *St. Catherine's docks.*—The company for the construction of these docks was incorporated by the act 6 Geo. IV. chap 105, (local,) and they were partially opened on the 25th October, 1828. They are situated immediately under the Tower, and are, consequently, the most contiguous of any to the city, the custom-house, and other places where business is transacted. The capital, raised by shares, amounts to £1,352,800, but an additional sum of £300,000 has been borrowed on the security of the rates for the completion of the works, and the purchase of a freehold property possessing river frontage, from the Tower to the corner of Lower East Smithfield, of the value of upwards of £100,000, but not required for the immediate purpose of the act; a portion of this property has been appropriated as a steam packet wharf, where passengers embark and land without the aid or risk of boat conveyance; the purchase of the numerous houses that stood upon the ground occupied by the docks proved, as in case of the London docks, a heavy item of expense. The space included within the outer wall is about twenty-four acres, nearly eleven of which are water. The warehouses and vaults are upon a very large scale, far more so than one might be disposed to infer from the extent of water. The warehouses are exceedingly well contrived and commodious, and owing to their being partly on pillars, (within what is called the quay works of the other docks is transacted,) close to the water's edge, goods are hoisted direct from the hold of the vessel, without its being necessary, as in the West India and London docks, to land them on quays, so that there is in this way a great saving in room, time and labor.

5th. *Commercial docks.*—Exclusively of the previously mentioned docks, which are all on the north side of the river, there are, on the south side, the Commercial docks, opposite to the west end of the West India docks. These docks are of large extent; the space

included within the outer wall being about forty-nine acres, of which nearly thirty-eight acres are water. They are principally intended for the reception of vessels with timber, corn, and other bulky commodities; they have but little accommodation for warehousing, and their establishments are not constructed so as to entitle them to bond all goods.

The Surry canal company also admit vessels to be docked in the basin of their canal (501). The committee have observed within a few days the following notice in the papers on the same subject, viz:

"*New docks.*—The water has been let into the new docks called 'Victoria dock' and 'Trafalgar dock,' situate between Waterloo and Clarence docks, at the north end of the town; each dock comprises about four statute acres, and Victoria dock is already occupied by several merchant ships." The following is from the same author, (504):

Amount of shipping, &c., belonging to the port of London.—According to the official accounts, there belonged to the port of London in 1832, besides boats and other vessels not registered, 2,669 ships of the burden of 565,174 tons, manned by 32,786 men and boys. In 1819, the gross custom duty collected in the port of London amounted to £7,749,463; the expense of collecting being £277,913, or at the rate of £3 11s. 8 $\frac{1}{2}$ d. per cent. In 1832, the gross duty had risen to £9,434,854, while the expenses of collecting had sunk to £243,678, being at the rate of only £2 11s. 7 $\frac{1}{2}$ d. per cent.

The following tabular statement will serve to illustrate the foreign trade and navigation of London.—Page 503.

Number and tonnage of vessels entering the port of London from foreign ports, distinguishing between British and foreign ships.

Years.	British.		Foreign.	
	<i>Ships.</i>	<i>Tons.</i>	<i>Ships.</i>	<i>Tons.</i>
1700.....	839	80,040	496	76,995
1750.....	1,498	198,023	184	36,346
1790.....	2,254	431,890	1,116	149,205
1791.....	2,184	419,374	1,256	149,053
1792.....	2,489	451,188	1,186	152,243
1773.....	2,343	478,105	1,193	177,019
1814.....	War.	War.	War.	War.
1815.....	.....	.....	.....	.....
1816.....	.....	.....	.....	.....
1817.....	.....	.....	.....	.....
1818.....	.....	.....	.....	.....
1819.....	.....	.....	.....	.....
1820.....	3,354	655,239	856	122,619
1821.....	3,000	586,994	571	89,073
1822.....	3,230	603,167	597	106,099
1823.....	3,031	611,451	865	161,705
1824.....	3,132	607,106	1,643	264,098
1825.....	3,989	785,565	1,743	302,122
1826.....	3,495	675,026	1,586	215,254
1827.....	4,012	769,162	1,554	221,008
1828.....	4,084	767,212	1,303	195,929
1829.....	4,108	784,070	1,300	215,605
1830.....	3,910	744,229	1,268	207,500
1831.....	3,140	780,988	1,557	269,159
1832.....	3,268	639,840	884	154,142

The temporary falling off in 1832 is to be ascribed to the prevalence of cholera and the unfortunate misunderstanding with Holland.

II. *Liverpool docks.*—The first wet dock in the British empire was constructed at Liverpool, in pursuance of an act of parliament obtained in 1708. At this period Liverpool was but an inconsiderable town, and the accommodation she has derived from her docks is one of the circumstances that has done most to promote her extraordinary increase in commerce, population, and wealth. A second wet dock was opened about the middle of the last century, and, since that period, many more have been constructed; some of them on a very magnificent scale, and furnished with all sort of conveniences. When those now in progress are completed, the total area of water in the docks will exceed ninety acres.

The entrance to the port of Liverpool is a good deal incommoded with sand banks, through which, however, there are several channels, which, when the proper precautions are observed, afford an easy and safe access to the port.

The Liverpool docks are all constructed upon the estate of the corporation, and are managed by commissioners appointed by parliament. The warehouses belong to individuals, and are private property; none of them belong to the dock estates; most of them are, of course, situated in the immediate vicinity of the docks.

In 1832 there belonged to Liverpool 853 registered vessels, of the burthen of 166,028 tons, manned by 9,329 men and boys. The gross custom duty collected in the port, during the year 1833, amounted to the enormous sum of £3,733,152.

By a reference to the map of Liverpool, it will be at once noticed what were the many difficulties surmounted in obtaining their present provisions for the shipping interest of that city. The corporation furnished the means and own the docks, which have not cost less than thirty or forty millions of dollars.

In London the docks are the result of private investment and enterprise. All their works are so constructed as to avoid the delays and difficulties arising from their very high tides, and this is done by their locks and dock gates. In this city, the adoption of the Great pier will not require any such expenditure, and, at the same time, furnish a permanent and commodious dock or basin, for a very small sum of money; the intention is that this pier shall form very little obstruction to the tide, which will still continue to ebb and flow in the same manner as at the present time; and although this will cost so little, it must forever possess one admitted and essential advantage over the docks, even of London, viz: that vessels can be sent from our basin to sea at any state of the tide, and at all times of the year.

The badness of the harbor, the rapidity of the river Mersey, and the shifting of its sands, were the inducements to found the docks of Liverpool, and various other inconveniencies experienced by shipping in the Thames, were the origin of the docks of London.

To committee are persuaded that the time has arrived when the great interests of New York, in regard to her commerce, should be attended to by the city government. The waters of the North river are deep, wide, and extensive. From the earliest settlement of the city, those waters have been avoided by navigators as a location for vessels; the reason is at hand—the extreme cold, the ice, the bleak winds and driving tempests that frequently beat upon that shore in winter, and the sudden squalls and rough weather to which that part of our island is every year subject, and frequently even in summer.

The committee cannot omit to add, that it seems but plain and simple justice, that as faithful and impartial legislators and guardians of the rights and interests of all, the common council should as well take measures to remedy the difficulties in the use of the Hudson river on our shore, as to remove any other impediment complained of within our limits; and it cannot be denied that pro-

perty for a great extent, on that side of our city, is far below what it would have long since been, had the use of those waters been rendered more agreeable, safe, and convenient.

It has been suggested, that if the warehousing system should be adopted, the cost of storage in public stores would be reduced one-half; the cellars for bonded liquors altogether; fewer officers would be required to attend to them; delays and inconveniences attendant on the custom house forms prevented; ships discharged immediately on arrival at one-half the present expense; errors and mistakes in receiving and delivering guarded against; smuggling and thieving prevented, &c., &c.

The difference of premiums of insurance, on at least \$20,000,000 of property, at one quarter per cent. would be.....	\$50,000
The depredations on property prevented annually..... (If we take the London report for a datum, they would amount to ten times this sum.)	30,000
Saving of labor and drayage, either directly by discharging into the warehouse on the pier, or indirectly by allowing goods to remain on the pier under the sheds, paying for permission.....	40,000
Storage in public stores.....	20,000
Demurrage on chartered vessels, time lost for want of berths, expenses, damages incurred in moving, time of merchants, masters and clerks, employed in hunting up berths, &c., delays for want of room on the piers, to load and discharge, extra labor, and time lost to carmen and others, occasioned by the crowded state of the piers, and damages to goods by the filth they are covered with, &c., would be undoubtedly estimated by those who have most experience, at over... which is $3\frac{1}{2}$ per cent. more.	120,000
	<u>\$260,000</u>

The great pier and basin for the North river will form a natural and inviting depot, and a common home and rendezvous for all the vast, varied, and increasing trade of the north, the west, and part of the south, which is now arriving, and which must soon be poured into their bosom from the railroads, canals, seas, and almost interminable chain of lakes, that will conduct countless millions to our market; it would defend our shipping from damage by ice, wind, and storm; no renewal, or cleaning, and few repairs would ever be required; the general health would be promoted; and should it be determined that all goods landed shall pay a small wharfage, as in Boston, and in many of the principal commercial cities of Europe, the proposed arrangement will be doubly necessary and desirable, while it will furnish ship room that we must have, and which can be provided nowhere else, it will raise the value of the west half of the city to what it deserves, and was designed to possess.

It has been well found that no objection to these measures can come from the government of the Union, or would be made by the

State. But there are private interests in piers, wharves, and water grants, heretofore made for very small consideration; these might either be purchased by the corporation, or an agreement entered into, establishing the terms on which they should remain private property, (as was done by the corporation of Liverpool, 120 years ago.) In this case such adjustment should be made as to be satisfactory to all parties.

Should some be found, however, who should, against the great interest of this city, refuse to yield to this dictate of reason, patriotism, and enterprise, it cannot be forgotten that both the constitution and laws authorize the city to take possession of them for public use, on paying therefor a fair equivalent.

And, as if to provide for this very case, in the statute passed April 9, 1813, and sections 219, 220, 221, 222, (page 800 of the collection concerning New York,) it is expressly provided: "That it shall be lawful for the mayor, aldermen, and commonalty of the said city in common council convened, to lay out wharves and slips in the said city, whenever and wherever they shall deem it expedient; and may take ground belonging to individuals for these purposes on paying damages to be assessed." And what also fully meets the case now contemplated, it is enacted by the 224th section of the same statute, that "it shall be lawful for the corporation to direct piers to be sunk and completed, at such distance and in such manner as they in their discretion shall think proper, in front of the said streets or wharves so adjoining or extending along the said rivers, and the said piers to be connected with the said streets, by wharves, bridges, &c., lying opposite to the place where such piers shall be directed to be sunk, and by such days and times as the said mayor, &c., may for that purpose appoint, and on default by such proprietors the corporation may make such piers, and take the profit or may grant such right to any other person." And by the 228th section of the same statute, it is also enacted that "it shall and may be lawful for the corporation, at their own expense, to cause such and so many public basins to be formed and completed in the said city, as they may deem necessary for the trade thereof, and to take for their own use the slipage or wharfage arising from the same, any law, usage, or custom, to the contrary notwithstanding." Not, however, to infringe on private rights.

The following statement of facts has been noticed by the committee, and they are of opinion that the same may be useful and important, when the common council shall have under consideration the future destiny of New York. This account of the countries of the globe, and the kind of government and the population of each of them, is taken from sources that cannot be questioned. It will be matter of reference of some moment, while showing the prospects of our city, arising from her intercourse with other nations, at a future time.

Population of the world, (McGregor,) 822,553,712, being of the following complexions:

Whites.....	440,000,000
Copper colored.....	15,000,000
Mulattoes.....	230,000,000
Blacks.....	120,000,000

Hassell deemed the world's population to be 936,461,000, professing the following religions:

Christians.....	252,600,000
Jews.....	5,000,000
Mahometans.....	120,105,000
Braminists.....	140,000,000
Buddists.....	313,977,000
Other denominations.....	134,490,000
Malte Brun makes Europe to contain.....	213,000,000
Balbi states Asia.....	413,844,300
Sundry authors consulted for America.....	46,492,000
Australia and Oceanica.....	14,487,000
Sundry other authors consulted for Africa.....	124,730,412

Government of the principal nations and their population.

Countries.	Government.	Population.
Great Britain.....	Limited monarchy.....	25,600,000
Holland.....	do.....	3,633,000
Switzerland.....	Republic.....	2,090,000
France.....	Limited monarchy.....	34,000,000
Spain.....	Monarchy.....	14,400,000
Portugal.....	do.....	3,800,000
Russia in Europe.....	Despotic monarchy.....	42,000,000
Do. in Asia.....	do.....	3,440,000
Egypt.....	Despotic.....	4,000,000
Denmark.....	Despotic monarchy.....	2,000,000
Prussia.....	do.....	15,000,000
Saxony.....	do.....	1,500,000
Hanover.....	Limited monarchy, (King of Great Britain,).....	1,600,000
Turkey in Asia.....	Despotic, (Sultan,).....	11,500,000
Do. in Europe.....	do do.....	10,000,000
Arabia.....	Despotic chiefs.....	11,500,000
Tartary.....	do.....	10,000,000
China.....	Despotic monarchy, (Emperor,).....	170,000,000
Japan.....	Despotic monarchy.....	25,000,000
British India, Hindostan, &c., &c.....	Limited monarchy, (East India Company and King of Great Britain,).....	140,352,000
Austria.....	Despotic monarchy.....	34,500,000
Asiatic Isles.....	do.....	20,000,000
Bavaria.....	do.....	4,400,000
Sweden and Norway.....	Limited monarchy.....	5,000,000
United States.....	Republic.....	16,680,000

Italy.....	Despotic monarchy and the Pope.....	10,000,000
Persia.....	Despotic monarchy.....	9,000,000
Belgium.....	Limited monarchy.....	4,500,000
Mexico.....	Republic.....	8,500,000
Columbia.....	do.....	3,400,000
Bolivia.....	do.....	1,500,000
Guatemala.....	do.....	2,000,000
Peru.....	do.....	2,000,000
Chili.....	do.....	1,700,000
Brazil.....	Despotic monarchy.....	5,500,000
Hayti.....	Republic.....	810,000
Independent Indians.....	By chiefs.....	1,500,000
English possessions in America and islands.....	Limited monarchy.....	3,100,000
French do.....	do.....	240,000
Spanish do.....	Despotic monarchy.....	1,100,000
Dutch possessions, do.....	Limited monarchy.....	140,000
Danish do.....	Despotic monarchy.....	110,000
Russia do.....	do.....	50,000
Swedish do.....	Limited monarchy.....	16,000
Dutch islands in Oceanica and the East.....	do.....	9,360,000
Spanish do.....	Despotic monarchy.....	2,640,000
New South Wales.....	Limited monarchy, (Great Britain,).....	500,000
Cape of Good Hope and other African colonies.....	Limited monarchy, (Great Britain,).....	1,200,000
Annam, (Asia,).....	Despotic.....	14,000,000
Siam.....	do.....	3,000,000
Birmah.....	Despotic, but tributary to Great Britain.....	3,500,000
Ceylon, (Island,).....	Limited monarchy, (Great Britain,).....	1,000,000
Singia.....	Despotic monarchy.....	4,000,000
Nepaul.....	Despotic, but tributary to Great Britain.....	2,500,000
Leikhs.....	Monarchical confederacy.....	5,500,000
Sindhy.....	do do.....	1,000,000
Cabaul.....	Despotic monarchy.....	6,500,000
Belonches.....	Confederacy.....	2,000,000
Herat, (East Khorrisoan,).....	Despotic monarchy.....	1,500,000
Boucharia.....	Despotic, (Khan,).....	2,500,000
Khokan.....	do do.....	1,000,000
Yemen.....	do (Iman,).....	2,500,000
Portuguese Asia.....	Despotic monarchy.....	500,000
French do.....	Limited monarchy.....	179,000
Bohemia.....	Despotic.....	3,100,000
Bavaria.....	do.....	4,238,205

Ionian Islands.....	Limited monarchy, (Great Britain,)	200,000
Greece.....	Limited monarchy	2,200,000
Thibet.....	Absolute monarchy, (Grand Lama,)	30,000,000

It is to be borne in mind that the government of the United States owes nothing, and is becoming rich in its treasury and throughout its entire limits, not by great exactions nor heavy burdens of any sort, but by a small charge upon immense transactions. The States owe but little—many of them nothing; and the State of New York already supports its government without taxation, by taking the means so to do from the surplus of the profits on its internal improvements. Compare this happy condition of our country with that of some of the principal powers of Europe, above mentioned:

In Great Britain.

National debt.....	\$3,490,896,768
Yearly revenue	228,849,600
Population, (to say nothing of colonies,).....	25,000,000
Army in peace, men.....	90,519
Do in war, do	378,370
Navy in peace, 610 ships.	
Do in war, 1,056 do.	

Russia.

National debt.....	\$200,000,000
Yearly revenue.....	52,000,000
Population, (Europe and Asia,).....	46,000,000
Army in peace, men.....	600,000
Do in war, do	1,100,000
Navy, about 140 ships, and fast increasing.	

France.

National debt.....	\$480,000,000
Yearly revenue.....	157,760,000
Population.....	34,000,000
Army in peace, men.....	281,000
Do in war, do	320,000
Navy in peace, 329 ships.	
Do in war, 354 do.	

Austria.

National debt.....	\$200,000,000
Yearly revenue.....	52,000,000
Population.....	34,500,000
Army in peace, men.....	271,404
do in war, do	750,504
Navy, 72 ships.	

Prussia.

National debt.....	\$114,840,440
Yearly revenue.....	30,477,000
Population.....	15,000,000
Army in peace, men.....	165,000
do in war, do	524,428
Ships, under 20.	

Turkey.

National debt.....	\$36,000,000
Yearly revenue.....	11,200,000
Population, (Europe and Asia,).....	21,000,000
Army in peace, men.....	80,000
do in war, do	200,000
Navy in peace, 80 ships.	
do in war, 160 do.	

With these debts against them, these countries project and carry forward many important and magnificent improvements.

In the next place, that the idea is seriously entertained of ship navigation with the northern and western lakes and the Atlantic ocean, by the enlargement of some portions of our present canals, as also by a ship canal around the falls of Niagara, on the east side, and using for this great object certain small lakes and other waters in the line. "This is the same idea once so enthusiastically entertained by the late governor Morris, when he said there would one day be trains of vessels from London to Lake Erie." The route is stated to have been carefully surveyed by an able engineer, and found to be entirely practicable, and it is urged, and with great force, "that from the stupendous increase in the resources of the western States, other channels of commerce of a more perfect and ample kind than the present will be needed for the interchange of their staple and the merchandise of the east." On this subject the following remarks from the *Globe*, published in the city of Washington, are deemed highly appropriate and worthy here of very particular consideration, while deciding upon the probable business of our city in future years.

"Great canal from the lakes to the Atlantic.—We observe that a grand project is agitated in the State of New York for uniting the waters of the great western lakes with those of the Atlantic,

by ship and sailboat canal, adapted to vessels of large burden. The plan is to improve the navigation of the Oswego and Onedia rivers, and Onedia lake, and extend a deep and wide canal from the latter to the valley of the Mohawk at Utica; and from that point to take the channel of the river, or construct a large canal along its valley to the tide waters of the Hudson. From Oswego to Utica, about half the distance, the route has been surveyed, and is said to afford remarkable facilities, being already a deep navigable channel two-thirds of the way, and requiring about \$1,200,000 to complete it to Utica; the rest of the route is said to be feasible, though at a greater proportionate expense.

"This is certainly a magnificent project, fraught with incalculable advantages to the wide continent, and worthy of the remarkable spirit of enterprise of the age. The extent of its influence in developing the resources of the country can hardly be foreseen, and the expansion of our coasting trade through those inland seas, for two thousand miles into the heart of a fertile country, open to vessels that navigate the Atlantic seaboard, would give an impulse to the general prosperity of the Union, which would not cease to be felt so long as agriculture and commerce engross its energies."

That it is also in contemplation to connect Cayuga lake with lake Ontario by a ship canal; and it is admitted that the time cannot be very distant when the Lakes Erie and Ontario will be actually united by a ship canal around the falls of Niagara on the American side. This has, to a considerable extent, already been done by the Welland canal on the English side of the same river, which is about to become the property of the British government.

Some circumstances lately made known must further animate our citizens in their wishes for these preparations.

It appears beyond doubt, notwithstanding the obstacles heretofore thrown in the way by the East India company, that ultimate success will attend the efforts of a powerful combination of British merchants to establish a steam communication with India, by the way of Egypt. By looking over the map of Asia, it will be seen at once that no human intellect can span or estimate the signally advantageous consequences which this achievement would produce to the commercial cities of Europe, and to the commerce and other operations of our own city of New York.

The constant and unexampled additions annually to the whale fishery by the investments, labor and enterprize of our fellow citizens, must also prove, still further, the increasing and enduring demands for berths for shipping here. We are well informed that, a few months since, four hundred and fifty ships were absent from this country engaged in the whale fishery. These vessels employed upwards of ten thousand men, and cost, with their outfits, about \$12,000,000, and are estimated to be worth, when their voyages are completed, \$20,000,000! This enormous fleet is now nearly all in the Pacific. And add to all these animating circumstances that steam vessels have already found their way into the river Euphrates, and even into the Pacific ocean, where a few short years will multiply them beyond the numbers now employed in the United States.

The following statement, too, is worthy of being added to the foregoing facts:

"A letter dated Bogota, and addressed to the editor of the Pennsylvanian, says: "By reference to the map of Colombia, you will perceive a town called Chagres, at the mouth of a river of the same name, emptying into the Atlantic ocean, in the latitude of about nine degrees north; from that place to Cruses, by the various windings in the river, is forty-three miles. This river is navigable at all seasons of the year, for steamboats drawing six feet of water, and as the current does not exceed three miles per hour, the trip could be performed in five hours. From Cruses to Panama is fifteen miles, as easily improved by railroad as that from Philadelphia to Norristown. Thus, there can be secured a safe conveyance from the Atlantic to the Pacific ocean in six hours."

"The bread stuffs, provisions and manufactures of the United States will find a ready market in the Pacific, twenty days after leaving our ports, instead of being exposed to a voyage of three months around Cape Horn, during which the flour and provisions are frequently damaged, by being so long confined in the holds of vessels in these warm climates."

"Our whale ships in the Pacific will be enabled to transmit promptly to the United States any quantity of oil, however small, instead of being detained for years, accumulating a stock sufficient to justify a voyage around the cape."

"The provisions, naval stores, and seamen, for our national and private ships, will find a cheap and profitable conveyance across the isthmus; and the slightest indication of an European war could be communicated to our Pacific squadron in twenty days from Washington city."

And it has been several times in contemplation to connect the Atlantic and Pacific oceans by means of a ship canal across the isthmus of Darien. It can be done, and we cannot doubt that it will be done. It is said, indeed, that the Pacific ocean is higher than the Atlantic. Suppose this is true, it will be as easy to lead the waters of the Pacific into the Atlantic by canal, with suitable locks at proper distances, as to contrive and build a safe, useful, and permanent ship canal from Lake Erie into Lake Ontario. Whoever doubts the former, should doubt the latter; but the latter no one does or can doubt for a moment. But presuming there should be any considerable delay in the commencement or completion of the canal across the isthmus, it is rendered already certain that the two oceans will soon be reached in many places by superior railroads and McAdamized avenues. By these and similar adventures, the eastern isles and all that golden eastern shore of Asia, together with all of western America, will be brought within a very few days time of transit to New York. Asia has always been the garden of the world. It is admitted that its cultivators have not always been wise men; but rich harvests may there be gathered by American intrepidity, capital and enterprize. It is known to all that the Pacific is much more safe for steamboat navigation than the Atlantic, and when steam navigation shall have

been there generally and fearlessly distributed and patronized, and eastern Asia, and indeed all Asia interchange her commodities with western America, it will be found that new, vast and countless millions of business and of profits will thus be given to our city.

The committee, before leaving the subject of steam power, will mention a few particulars that have lately been laid before the country.

"The first of the series of steam vessels for the American and Colonial Steam Navigation Company, under the management of the directors of the Dublin Steam Company, has been laid down in the present week, by the Messrs. Wilson, Clarence dock. This vessel will be of the burthen of 1,200 tons, with engines of 400 horse power, by Fawcett and Co."—*Liverpool paper*, July 16.

Messrs. Stephenson and Co., of Newcastle, are constructing a locomotive engine for the Emperor of Russia, the speed of which is warranted to be forty miles an hour. The railway is six feet wide, and the wheels of the locomotive are six feet in diameter.

It is believed that Avery's rotary steam engines will propel railroad locomotives at the rate of fifty miles per hour, as easily as the existing ones do half the distance.

The Swallow has made a trip from New York to Albany in eight hours and forty-two minutes, and other boats can do the same; and a locomotive has already been constructed which performed eleven miles in eleven minutes; and steamboats, loaded with freight and passengers, do occasionally go from New York to Albany in eight and even seven hours. What can be done once in this matter can be done at all times by proper preparation and care. And it must be allowed that in a few years boats will pass from New York to Albany in four or five hours, without stopping by the way.

The extension of steam power, too, is matter of daily occurrence. We are informed that in Lincolnshire, in England, a steam plough has been put in use, which harrows thirty acres and ploughs eight acres per day. It may also be applied with the greatest advantage to the silk loom, which has heretofore been worked by hand only. And in the preparation of wooden blocks for pavements a steam saw mill has been put in operation in one of our cities; and it is a thing of common belief, that as soon as cheapness will allow common roads to be McAdamized or paved with wood, further experiments and discoveries will enable us to traverse them by steam, without the use of rails.

A favorable opinion of the promising growth of our country has found place in the minds of statesmen of other countries. This fact may be fairly inferred from some remarks found in a late English paper, over the signature of "Russia, by a Manchester manufacturer." They were as follows:

"Since the publication of England, Ireland and America, the author has had an opportunity of visiting the United States, and of taking a hasty glance of the American people; and his ocular experience of the country has confirmed him in the views he put forth in that pamphlet. Looking to the natural endowments of the

North American continents, as superior to Europe as the latter is to Africa, with an almost immeasurable extent of river navigation; its boundless expanse of the most fertile soil in the world, and its inexhaustible mines of coal, iron, lead, &c. Looking at these, and remembering the quality and position of a people universally instructed and perfectly free, and possessing, as a consequence of these, a new-born energy and vitality very far surpassing the character of any nation of the old world, the writer reiterates the moral of his former work, by declaring his conviction that it is from the west, rather than the east, that danger to the supremacy of Great Britain is to be apprehended; that is from the peaceful and silent rivalry of American commerce, the growth of its manufactures, its rapid progress in internal improvements, the superior education of its people, and their economical and pacific government; that it is from these, and not from the barbarous policy, or the impoverishing armaments of Russia, that the grandeur of our commercial and national prosperity is endangered. And the writer stakes his reputation upon the prediction, that in less than twenty years this will be the sentiment of the people of England generally, and that the same conviction will be forced upon the government of the country." This is also the language of other English writers. And it must be confessed that there is a singular coincidence between the opinions of this distant foreigner and those of our lamented President Madison. During the last hours of that eminent patriot, he is reported to have said, that "We shall ere long be at the head of the commercial world, then we will put the laws on a liberal footing, and commerce will take a bound equalled only by our eagle's flight of liberty. It will be by insisting successfully, that free ships shall make free goods. This will prevent war." Mr. Madison added, "There are many reasons for our advancing and England's conceding this rule now, because in twenty years (according to his calculation) our commerce will be greater than hers. All the rest of the civilized world will second us. We shall put ourselves at their head, establishing a principle which England must concede, and that principle is the pledge of permanent maritime peace and unlimited commercial prosperity."

Two circumstances of importance lately made public can here be adduced to encourage the early adoption of this project.

The first is, that a sure and infallible mode of saturating timber has been actually discovered in England, and brought to this country, by one or the most respectable captains of one of our packet lines. This will be of incalculable benefit in the erection of our connecting wharves. The process renders the timbers impervious to worms, and prevents their injury by water; thus yielding pre-eminent services to the city in all its wooden aquatic structures.

2d. Assurances are given by talented gentlemen, having both intention and ability to execute, that after the ensuing winter, they will, during every winter, keep open the Hudson river by means of an ice boat. This boat they propose to use for freight and passengers; and to so contrive and place certain machinery about the bow of the vessel as to cut to pieces all the ice that would impede

her passage, and at the same time to advance through the ice, during the most of the season, five miles per hour. The committee have had an interview with the ingenious projector, and have full confidence in the eventual success of his undertaking; and if this should be done for New York, the same will be done for other commercial cities of this country, and finally of this continent and the world. Our country and internal trade generally would then be continued throughout the entire year; the city would be found to have commenced on a new era. Our markets of every description would be constantly supplied through the winter, direct from the country, with all the important necessities of life, and it is but reasonable to hope, at much lower prices than those now demanded. It would most assuredly open brighter prospects for our interesting city.

And we may expect many other important, interesting and valuable discoveries, which, could they be now stated, might not be credited. It has been well and truly observed that "many hidden powers of nature are still to be revealed." It is too late to believe, that those who know the march of discoveries, the powers of genius, and that invention never sleeps nor tires, will start with surprise when told that within a few years there will be a ship canal from Oswego to the Hudson river; that all our canal boats will be propelled by steam, and that many of them will be built of iron, as well as steam vessels. Nor will those who look over the map of the world doubt that the time is rapidly approaching when all Asia, as well as Europe and America, impelled by a common sentiment, will be filled with the same results of advancement in arts and sciences; and that steamboats, railroads, canals, and all the most valuable discoveries and inventions of modern times will be spread throughout the rich, varied and interesting countries of the entire globe.

A few circumstances concerning the past will show how rapid and how great is to be the growth and power of the western States, and how rich a harvest New York will and must gather from them.

Our northern and western canals were not completed until about ten or eleven years ago. Some years elapsed before the navigation of them was well understood and properly appreciated and encouraged. Now 40,000 boats arrive and clear in one year at the Hudson river. A very few years since Oswego, on Lake Ontario, had scarcely any commerce whatever; now, behold what an astonishing amount of commercial business was actually done there in the short space of six successive months in 1835.

Oswego.—Report of transactions at the custom-house, port of Oswego, New York, from the 1st of April to the 1st of November, 1835:

	Tons.
American vessels entered from foreign countries.....	29,871
American vessels entered from ports of the United States..	58,170
Foreign vessels entered from foreign ports.....	65,208
Total amount of tonnage entered.....	153,249

	Tons.
American vessels cleared for ports of the United States...	62,021
American vessels cleared for foreign ports.....	25,873
Foreign vessels cleared for foreign ports.....	65,016
	152,910

Total foreign and domestic entries and clearances.....	306,159
Amount of duties collected.....	\$35,649 62

And the following is a sample of what will be often realized on both sides of the Mississippi:

In 1790, the inhabitants residing in the territory which now comprises the counties of Ontario, Steuben, Yates, Allegany, Cattaraugus, Chautauque, Erie, Genesee, Livingston, Niagara, Orleans, Monroe, and part of Wayne, was 105 families, being in all 1,081 souls. The population of the same territory exhibited by the census of 1835 was 487,040, and now exceeds 500,000.

And to show what will often be true of the mighty west in the building of cities, we will give one out of a large number of similar prosperous towns in the very territory above alluded to.

In 1812, Buffalo was a very small village, and sometime in that year was wholly burnt by the British army, excepting only one house; there was not a good road from any place to Lake Erie; no shipping at Buffalo; and even as late as 1831 the population did not exceed 5,000, now it is more than 26,000. It is a busy, thriving, rich, prosperous city, crowded with ships, steamboats, and a rapidly increasing commerce, and a people that would do honor to any country.

Our whole Union is soon to be thoroughly examined by geologists. Its numerous treasures, yet unknown, will be ascertained and examined. We have already seen that we have extensive mines of gold, silver, iron, lead, copper, and coal. The committee need scarcely mention the great sum of the business, and the wealth and blessings that will soon be poured into the lap of this country and this city from many of them; and not intending to undervalue or to depreciate others, they will, in order to show how quickly and how greatly each discovery enriches our country, set down here the following abstract of a table attached to the report made by Mr. Packer to the Senate of Pennsylvania, of the 4th of March, 1834:

Anthracite coal mined and brought to market in each year, from the commencement of the business in 1820 to the year 1833, inclusive:

Years.	Lehigh.	Schuylkill.	Lackawana.	Total.
1820.....	365	.....	.....	365
1821.....	1,073	.....	.....	1,073
1822.....	2,240	.....	.....	2,240
1823.....	5,823	.....	.....	5,823
1824.....	9,541	.....	.....	9,541

Years.	Lehigh.	Schuylkill.	Lackawana,	Total.
1825.....	28,393	5,306	.....	33,699
1826.....	31,280	16,835	.....	48,115
1827.....	32,074	29,493	.....	61,567
1828.....	30,232	47,181	.....	77,413
1829.....	25,110	78,293	7,000	110,403
1830.....	41,750	89,984	42,000	173,734
1831.....	40,966	81,854	54,000	176,820
1832.....	75,000	209,271	84,500	368,771
1833.....	123,000	250,588	111,777	485,365

And 7,503 boats have left the Schuylkill coal region this season, 1836, with 355,365 tons of coals.

Again, the rapid accessions to the number of American vessels, as well as to foreign shipping, must give, and does yearly give, more numerous and more earnest demands for a great number of berths beyond what we now have or can have upon the past mode of providing them.

In 1832, the cost of ships built in England alone was \$5,000,000; and it appears from the report made by the Committee of the House of Commons upon trade in 1833, that the peculiar facilities afforded by means of docks, cranes and other devices for the loading and unloading of ships, the employment of steam tugs to bring them quickly to their moorings and to take them to sea, and the greater economy and despatch that then pervaded every department of the business, three ships were then able to perform, and did in fact perform, as much work as was done by four at the end of the war, and that there had in that way been a virtual addition of 400,000 or 500,000 tons to the mercantile navy of England.

It cannot be doubted that facilities for ship building are far greater in the United States than in England. This country, indeed, is in want of nothing that belongs to that business. We have all within our borders and in abundance. And to prove that this branch of our country's power is not neglected, the committee will introduce the following official statement:

Statement showing the number and class of vessels built, and the tonnage thereof, in each State and Territory of the United States, for the year ending the 31st day of December, 1834.

	CLASS OF VESSELS.					Total number of vessels built.	Total tonnage.
	Ships.	Brigs.	Schooners.	Sloops.	Steamboats.		
Maine.....	32	44	93	5	.....	174	Tons-95ths. 28,505-30
New Hampshire.....	5	1	3	.....	.....	9	2,896-75
Massachusetts.....	33	23	115	9	.....	180	24,805-25
Rhode Island.....	3	3	1	6	.....	13	1,995-64
Connecticut.....	.....	4	14	16	2	36	3,578-07
New York.....	16	2	40	56	8	122	18,295-48
New Jersey.....	.....	1	38	35	.....	74	5,268-71
Pennsylvania.....	2	4	5	11	31	53	6,691-50
Delaware.....	.....	.....	8	8	.....	16	1,045-23
Maryland.....	3	8	115	5	1	132	10,452-85
District of Columbia....	3	.....	1	.....	.....	4	1,053-55
Virginia.....	1	2	20	3	2	28	2,500-20
Ohio.....	.....	.....	9	1	28	38	4,369-02
North Carolina.....	.....	2	14	4	.....	20	1,436-49
South Carolina.....	.....	.....	3	1	1	5	471-03
Georgia.....	.....	.....	.....	.....	3	3	377-21
Tennessee.....	.....	.....	.....	.....	1	1	480-00
Alabama.....	.....	.....	.....	8	.....	8	789-78
Louisiana.....	.....	.....	8	6	6	20	1,594-68
Mississippi.....	.....	.....	1	.....	.....	1	20-60
Michigan.....	.....	.....	6	6	5	17	1,603-43
Florida.....	.....	.....	3	.....	.....	3	99-15
Total.....	98	94	497	180	88	957	118,330,37

TREASURY DEPARTMENT,
Register's Office, May 7, 1836.

The art of ship building is to be continued in full operation here and elsewhere, and cannot fail to afford a strong argument in favor of piers and basins in our waters.

The various canals and railroads, and other facilities for communicating with this metropolis, are covered with active and profitable business in every direction; and those using them already

loudly complain that they are too few and too small for the daily growing trade of the country and of this city.

A great increase in the number and size of them is contemplated in every section of the Union. At very low, and indeed almost nominal charges, the income for tolls in most cases is enormous; and if it be true that at no distant day New York shall be united with all the present and future States and cities of this continent by internal improvements, as she now is with the rest of the world by the traversed seas and oceans and rivers; the richness, extent, and variety of our mineral regions once developed; new States, new cities, and new inventions within the vast regions now rising into beauty, strength, and splendor, in the great and fertile regions of our western country, will inevitably offer to this city a sure addition to her business and commerce and capital.

The population now covering those rich domains are an intelligent, healthy, and educated people; able, capable, and faithful. It is already called the Paradise of the West. Who has ever found such land to support; such convenient transport, and such resistless greatness gathering as there? What their rich and easy soil gives we shall want, and we can have it; they will give them to us for our merchandise; and to the muscle and industry of those regions New York will be indebted for much of her future prosperity, as she has been to western New York, to the cotton and sugar planters of the south, and to the cotton gin, and other inventions of New England. What centuries could not do for Europe will every where be done by our temperate and substantial fellow citizens in a few years; and should peace long crown our happy land, those who, no longer able to bear oppression, would strike for liberty in the old world, will here smite the earth and all that is lovely and valuable will come forth. All has been nobly achieved, and this nation must rise above every common impediment to the enviably high destiny which awaits her. This city must share liberally in the blessings of this prosperous and happy condition. But we cannot have it so without effort. Many commercial cities of our country are expending millions to deprive us of all preference.

To feel the irresistible magnitude of this, it is only necessary to remember the condition of the United States 20 or 30 years ago. Then see what we are now, and no doubt will remain as to the fortune of this city. No one will deny that in a very few years, cheap, rapid, and ample intercommunication will be provided throughout North and South America, and from the north to the south, and crossing in every useful direction. The powerful settlements and numerous cities in the entire west, and especially those to be built upon the shores of the Pacific ocean, and trading by short passages with Asia and its islands, will exchange a portion of the stores of the granaries of that country for the commodities of those nations and the balance with us. These advances must take place there, quick, strong, and permanent, not to fade away, but to flourish and spread to the astonishment and wonder of future ages.

There is another consideration that is deserving of weight with us in forming a judgment upon the probable growth of this country, and the future greatness of this city. The committee allude to the fact, that the United States are still the city of refuge for all who seek it as an asylum. Many countries have an excess of population; without war they cannot be employed or supported. We want their labor, and are willing to give a high price for it. America is inscribed upon all these emigrants have. America is their destination where they come for safety and repose. America they make their home. They seek for protection and they find it. Moreover, it is the place of safety for the oppressed of all nations. Revolutions in monarchical governments drive the unsuccessful from their native land. The people of all Europe and some other portions of the globe here soon shake hands as friends, and unite to praise our easy and free system of self-government. Looking beyond their chains, and reaching not for thrones but for freedom, they join to hasten the accomplishment of many of our important works.

And can we believe that other regions will not feel the wheel of revolution? Is no light to break upon the nations of Asia? Is the song of freedom never to arouse the slumbering energies of those who now grope in solitude within her classic borders? To be really free they have only to will it and their shackles fall. They will seek to be like us and to trade with us. Intercourse with Europe and America has been seriously commenced by some of them. Let them imitate our improvements in all things, as they must, and they will soon know and seek to be like us in other particulars. In a few years their ships will crowd our harbor. We must provide berths for them. They will add to our own the unsurpassed riches of her wide extended nations. While the citizens of New York are pillowed in repose, one-half of the globe is in truth devising means to make ours the most extensive and most wealthy city of the world.

In regard to the piers, they have one positive advantage over the Croton project, and it is this; that as fast as any portion of the piers are completed and a wharf leading to it, the same will be leased for a profit. The following estimate of the Croton water project by the mayor, will apply with equal if not greater force to the works in the river. He says—

“Measures are in progress, on a scale commensurate with the present and increasing wants of our citizens, to supply them with water for domestic and other purposes, by the introduction of the Croton river into our city. Years must elapse however, before that great work can be completed; a work which, while it will minister to the health, comfort and security of the citizens, will also elevate the character of our people as an enlightened and public spirited community.” And concerning the pier and basins proposed for the North river, the Mayor, in another message declares, that “the proposed pier and basins would give accommodation to a great many vessels, and is strongly recommended by some of our most intelli-

gent citizens. It is one of the most important propositions ever presented to the common council."

These kind of improvements in other countries have commonly been made at the national expense. In this country, too, we have instances of large outlays by the general government for great public works, both in water and upon land. The Congress of the Union should, if the work is undertaken by the common council, be solicited to lend their aid towards the construction of the breakwaters or piers for the North and East rivers. The nation has a deep interest in their successful completion. It cannot be doubted that this State, too, will most cheerfully contribute in any way that may be found consistent and proper. It has been suggested that, supposing these works should be finally built by this city, the formation of the pier in the North river would probably raise the value, *at this time*, of every lot west of Broadway, \$5,000 for 25 by 100 feet. And this ratio upon 2,900 lots only would be \$14,500,000. To this amount should be added as much more for the certain advantages to the rest of this city, constituting an actual increase in value of this island of \$29,000,000. And these useful and durable accommodations would, in various other forms, add to the wealth and power of our active and enterprising citizens. And should the breakwaters alone be built at an expense of two millions of dollars, many years would not have elapsed before it would be universally acknowledged that the city had been profited beyond that sum, in the saving of lives and property, and in the extra increase of her commercial transactions.

Again—suppose one mile of the pier in the North river completed, at a cost of \$5,000,000, and suppose the 440 lots on its surface now for sale. It is believed they would average \$15,000 each, amounting to \$6,600,000. To this must be added, the profit arising from 640,000 feet of wharf water front, and forming an actual net speculation, from the first mile only, of \$4,100,000.

As to the means to make the necessary payments:

The debt of this city cannot be said to exceed two millions of dollars, while the property she owns is worth more than \$20,000,000. As some are apt to feel a reluctance to create a debt for any purpose, a reference is respectfully made for the consideration of such persons, to the following very just and timely remarks of the Hon. the Mayor:

"The policy is believed to be sound and judicious which appropriates the property and resources of the city to the creation of necessary and permanent improvements for the public service. It is, therefore, just to ourselves and to posterity, while the public property is held for future accumulation, to transmit the improvements, and the obligations by which they were created, to those who shall come after us," and one of the committee has been informed by gentlemen, whose situation and business best enable them to judge correctly, that this city would find no difficulty in obtaining money from time to time, at a reasonable interest, as it might be required for this object; (and for such an object the committee do not feel any reluctance in recommending loans.) It is also urged

by some who have examined this subject, that the present plan of placing small wooden piers in the North river is no safety for vessels there, but for a small portion of the year. The waters of that river are as good for shipping as any can be, but must ever be useless, except for tow boats and canal barges, without suitable defences; and, of course, one entire half of this island forever prevented from receiving her fair and equal portion of favor.

Before concluding this report, there are some further considerations that seem to be worthy of mention; and one is, that it is proposed to form such a grade for Washington street, West street, and some of the streets crossing them, that the wash and filth of the city can all be carried across the basins into the river beyond the breakwater. This can easily be done by the aid of the wharves leading to that structure. The manifest duty of the city, in this particular, was long since felt and admitted, and is daily becoming more palpable. Mr. Serrell observes, "under lately existing circumstances, much of the filth of houses and stores has been placed in the streets, and suffered to accumulate, until it became quite worth while to remove it. Upon a partial or general thaw at the end of winter, and upon the falling of every heavy shower, much of this filth was washed down into the docks, slips, and pierways, combining within itself, every possible description of animal and vegetable refuse, and every other offensive thing that the owners and occupants of cellars, stores, and houses desire to get rid of. This mixture found its way over the bulkheads into the docks, slips, and pier-ways, where its own gravity precipitated it to the bottom before it could reach that range of the tide which would carry it away. This accumulation has gone, in combination with filth from vessels and the decaying wreck of piers, to such an extent, as to reach 30,000 tons taken out by the mud machine in one season, of which 13,000 tons were taken from one slip alone." Thus berths are diminished, and the city rendered offensive and unhealthy. And it is true now, that like causes produce like effects. In this matter, then, this pier would perform a grateful labor for the city.

The geographical position of New York invites and sanctions the most liberal views and demonstrations by the public authorities of the city. Placed at the confluence of the East river, which leads in the commerce from New England; the Raritan, which now connects the Hudson and the Delaware; and the Hudson river, which bears to us on its heaving bosom the varied products and business of the north and the mighty west; surrounded as we are, too, with a water power and with intelligent citizens, and with an agricultural, mercantile, and mechanical force and spirit that cannot be excelled, and replete with every material for comfort, and prompt to reward genius and enterprise, it will one day be felt and confessed that Lowell, Patterson, Ticonderoga, Niagara, Oswego, Trenton, Rochester, and many other places supplied as those are with water privileges beyond failure, and beyond the possible wants of capital, will aid New York to vie with and excel many, if not all the cities of Europe, in the variety and richness of the articles.

of home manufacture bartered within her limits. Doubtless, for a time, manufactures must give way to the settlement of western and southern lands, and successful competition with other countries be delayed. And the more especially, as it is alleged by an intelligent traveller that in Great Britain at this day the paupers compose one-sixth of the inhabitants; in Holland and Belgium, one-seventh; in France and the German Confederacy, one-twentieth; in Austria, Italy, Sweden, Denmark, and Portugal, one-twenty-fifth; and in Spain and Prussia, one-thirtieth; while in this country there are few paupers in comparison with our population.

But the superiority of this city for great, useful and profitable improvements are attested by all who visit us. Every thing here witnesses that, as on the first discovery, trade began with settlement, so it has continued, and must forever increase. The crowds in our streets, the strifes in many trades and business, the press at all our hotels, the canvass in our harbor, the bustle on our wharves and in our slips, the vast population daily arriving and departing, our institutions of various sorts, our warehouses, churches and dwellings, as well as the rapid and easy acquisition of fortune here, by activity and prudence, together with the daily advance of real estate, prove the wisdom of making arrangements commensurate with the necessities of a great metropolis. This neglected, or too long put off, and it may happen that those are now here who will live to speak of at least one city which by timidity, sloth, or ill placed parsimony, was stayed in her onward career to unequalled wealth and magnificence. And it is feared by some that upon the plan thus far adopted here, of building small piers into and across the tides and currents of our rivers, sufficient berths for all the commerce which will surely come to this city can never be furnished. Already do many vessels lie at places in our neighborhood, and send their goods to our wharves by lighters; and steamboats of great business are about to obtain good locations out of our city, unless they can have them within it. And there are hundreds of modest and unpretending traders to our city, for whom every dictate of wisdom and equal justice require our city to supply proper locations. The committee here allude to coasters of all sorts and sizes, and to the various small craft, and steamboats used as tow boats; also tow barges, fishing boats, and the boats of the watermen. And they need hardly mention the absolute necessity for the most spacious and advantageous spots for ship yards, dry docks, marine railways, lumber docks, and basins for timber, lumber and various other articles. Our ferries, too, must be allowed convenient places. These ferries are already numerous about our island; they will be more so, and will always occupy a large and valuable portion of our shipping waters; and no vessel is allowed to anchor in the proper pathway of any ferry boat. Should the idea of excavations of any part of our island for wet docks be entertained, the committee think it should be abandoned. There is no land here that can be or should be spared or used for such purpose. There will not be enough for occupancy in other forms; besides, our tides wholly forbid useful excavations. That

something should be done is certain. Complaints are constant from all quarters.

Our policy is not natural, for instead of offering every sort of inducement to vessels from every part of the world to visit us and stay as long as they please, we have filled our city with officers to execute ordinances whose tendency is to drive shippers from our city. The committee believe that the true policy of the city should be to find and provide such berths and places, for every vessel entering our harbor, as best comports with the kind and business of each vessel, whether ship, steambot, or other craft.

Here on this favored spot—this beautiful island—they will—they must prefer it to all others. It will contain all that man can wish, if not all that he can imagine; the arts, inventions, labors and products of the world will be here. No other city promises so fair—none can perform more. And a generous and highminded public require that the plain duty of the city herein should be confessed and declared, and the principle of piers and basins, now recommended, adopted. That New York can undertake this work, and that she should not hesitate, seems undoubted. And the committee respectfully submit that they have shown that the works, when completed, should be and remain the property of this city.

The first magistrate, for many years, has declared the miserable and deplorable inadequacy of our berths for vessels, and asked for more ample provision for such purpose; the repeated opinions and messages from the present mayor of the city—the proceedings of a large body of merchants, shippers, and other citizens, who assembled at the City Hall on the fifth day of May last—the presses of the city—all of our citizens of every business, calling and profession—every one acquainted with what we are, and who foresees what we can be, all seem favorable to the proposed improvement. The language of all seems to be the same as that of Mr. John Jacob Astor, "I am in favor of all useful and substantial improvements of our harbor and our city." A good portion of a year has elapsed since this matter was fully laid before the people; no objection has been heard; no remonstrance offered.

In this great concern, sectional feelings can have no place. We turn from necessity, and with thanksgiving, to the North river, as a place provided by a wise Providence, for the noble objects contemplated by the communication referred to. That some corporation must inquire and examine as to the supply for the present and future wants of our commerce, these must be conceded. Time will be required to obtain all the plans, estimates, and other information, and to make suitable arrangements to proceed in the work, in all respects, in the most prudent and proper manner. The progress can and will always be regulated, controlled, or delayed, as the people shall, from time to time, direct or require. There is no danger therefore of waste. And the possessions of the city, and the known perseverance of our people, afford facilities for going forward such as no rival city enjoys. Money can be had, and the completion of a part of these works would create the means of continuing. And it is highly worthy of consideration, that in most

other cities the absence of materials indispensable for works, such as those now contemplated for our harbor, and the immense charges of obtaining them, present insurmountable obstacles to their adoption. But the mountains of Maine and Massachusetts, the neighboring hills of New Jersey, and the extensive gray granite quarries lately discovered and now successfully worked in our own "Highlands," on the shore of the Hudson river, and within fifty-six miles of our city, offer an inexhaustible supply of stone of every size and form. And our forests will yield to any extent, and for reasonable cost, all the timber that can be wanted for the connecting wharves.

The committee will insert here, too, some facts relative to tow boats that cannot fail to have great weight in coming to a conclusion upon the plans now proposed.

The tow boat system was not commenced on the Hudson river until 1825; and in 1827 enterprising individuals undertook the towing of boats and cargoes, without transshipment at any point save that of ultimate destination, and succeeded in establishing the perfect safety of the river for boats of any burden. There is now a regular communication with Oswego, Buffalo, and Plattsburgh, in lake boats of fifty tons. There were in 1835, trading to New York, chiefly from the smaller lakes, (Cayuga and Seneca,) about fifty lake boats, including regular traders from the Mohawk river; in 1836, that number (including the boats of the lake and river line,) had doubled; and, with what are termed wild or transient lake boats, may now be set down at two hundred. An increase of fifty per cent. upon this number is anticipated by the next spring. These vessels should have liberal encouragement; every one that shall arrive here will bring new and valuable customers to the various trades and business of our city. But these boats cannot live among our large shipping; they require, and they ask a convenient basin, to be set apart for their use. By thus proffering to them our protection, friendship, and care, we shall allure them hither from our canals, our noble inland seas, and even from the banks of the Ottawa, where very great hopes are entertained of a profitable resort to New York by the St. Lawrence and Richelieu rivers, and by Lake Champlain. And this success may be followed by placing alongside of our piers a rich share of the growing trade of the Canadas.

Look where we will, we cannot find any city that promises to excel our own. It is the first hope of all who leave Europe, the preference of navigators, and decidedly the best resort for capitalists. It is the central city; the natural depot for the reception and distribution of merchandise; the granary and storehouse for a mighty continent, that is on the resistless march to wealth and pre-eminence. Many cities have been formed more for security than for prosperous commerce; and in these respects they are not equal to New York. Many of them, too, were built against the people, not for them. They are at the mercy of their revolutionary neighbors. The next struggle with royalty may lay them in ruins. But our nation is already free, and in all respects perfectly inde-

pendent. Our cities were built by and for the people, and belong to the people; and it is their pleasing task to foster, enlarge, beautify, and protect them.

To the examination and judgment of this board, the committee have freely submitted such facts and remarks as they could collect from all the sources within their reach; and they now most cheerfully conclude their report in the following appropriate and very happy language of his honor the mayor:

"In looking back upon our past career, we find ample means of instruction for our future course; and it is the part alike of prudence and wisdom to be governed by the lessons of experience. Our commercial success is no longer a matter of experiment. So far as human efforts can prevail, and human judgment be relied on, a solid and increasing prosperity must inevitably attend the industry and enterprise of our citizens. Nature has been prodigal of favors in regard to our position; and a course of enlightened and liberal state and city legislation has strengthened the many advantages which conspire to indicate this as the commercial metropolis of the Union. With a present population of nearly 300,000 souls, steadily and rapidly increasing—a climate conducive to health, and all the natural and artificial means to encourage the various branches of trade, it may confidently be anticipated that within the next half century our city will contain a million of inhabitants, and control a commerce second only to the first city in the old world. The responsibilities which rest upon the municipal authorities of a community, combining such extensive and diversified interests, are of a character to challenge our serious and anxious deliberation."

The committee offer for adoption the following resolutions:

Resolved, That the present accommodations for vessels in the waters of the city of New York are now very insufficient, and are daily becoming less adequate to the rapidly increasing commerce of this city, and that it is the interest and duty of the city councils to take suitable measures to provide convenient, ample, and inviting berths for every species of shipping that does now or may hereafter come to this city.

Resolved, That the piers and wharves hereafter to be erected should, as far as practicable, be built by this city, and forever remain the property thereof.

Resolved, That three commissioners, being residents of this city, shall be appointed by the common council, and to hold their office during the pleasure of the common council, whose powers and duties shall enable and require them to examine, consider, and report to the common council all matters relating to the erection of new piers and wharves, and increasing the accommodations for the commerce of this city.

Resolved, That the said commissioners may employ competent surveyors, and such other persons as may be necessary, fully to enable such commissioners faithfully to perform all the duties herein committed to them.

Resolved, That said commissioners, when required by either board of the corporation, shall make a report of all their proceedings under these several resolutions, and containing especially a full statement of the various plans obtained by them, with the full estimates of the expense of each, the probable amount of income from the sale of pier lots; the amount said lots could be leased for, and the probable income from the rents collected from the wharves leading to the piers, and from vessels for merely lying in the basins, accompanied with the reasons and calculations upon which the opinions and estimates may be founded, and any and all such other information connected with the object of their appointment as they may deem to be useful or important.

Resolved, That said commissioners, by conference with each owner of any private water grant, ascertain his views and preferences in regard to the contemplated piers, wharves, and basins, and on what terms releases of those private piers and slips can be obtained which are situated on the west side of the city, and between Battery place and 42d street; and that they make all necessary inquiry as to the best sources from which to obtain stone for these works; and particularly whether any, and if any what, sum would be charged by the owners for the grant of privilege for sufficient stone from the palisades of New Jersey, and the expense of quarrying and transportation; also where, of whom, and at what rate of interest money can, from time to time, be obtained for these works, in such sums and at such times as the same may be wanted; and what sum would be paid to this city by private companies or individuals for the exclusive privilege of building the proposed pier in the North river, referred to in this report.

Resolved, That the members in the Congress of the United States from this city be requested to obtain from the government of the Union their aid towards the construction of the proposed piers in the North and East rivers.

Resolved, That the members of the legislature of this State from this city be requested to obtain from said legislature a grant for the same object, of a portion of such surplus revenue of the Union as shall fall to the share of this State.

All which is respectfully submitted.

AARON CLARK,
D. P. INGRAHAM,
Committee on wharves.

December 7, 1846.

APPENDIX.

PHILADELPHIA, March 1, 1836.

DEAR SIR: Your letter of the 27th ultimo came duly to hand, and I hasten to reply to its contents, respecting the contemplated piers and basins for the protection of vessels along the western wharves of the North river, at New York.

At your request I have given this subject my earnest considera-

tion, and having a tolerable accurate knowledge of the shore of the North river, from the Battery upwards, I have predicated my judgment upon the depth of water along the wharves, and the set of the tides adjacent thereto. In the construction of a mole or pier, it is evidently proper that its alignment should be exactly in a parallel direction with the current, and that the upper and lower ends of the work should be rounded off, so as to divide the current with the least possible surface of obstruction, and therefore the upper and lower end should not be curved inward towards the shore, for fear of creating a slack water subsidence of mud and silt within the basin or harbor.

In the construction of any pier or dyke in the tideway, where the object is to form a dock or basin closed at both ends; in other words, where the object is to protect vessels from the action of currents, winds, ice, &c., the best plan would be that which offers the least possible obstacle to the natural course of the tide; and therefore the ends should be so formed as to permit a free passage for the currents from end to end, or else destructive deposits of silt would render the harbor and works useless in the course of a few years. This object may be attained by a proper arrangement of piles, connecting the pier with the main shore or wharves at both ends and at other points intermediate.

The whole interior basin should be open to the tideway, which may be made to pass through piled causeways, connecting the outside pier with the wharves at right angles to the course of the tide, or in prolonged wharves extending to the pier from the streets of the city. I do not see any difficulty in thus carrying out the plan proposed, without in the least affecting the navigation of the river.

I have made an estimate of the cost of constructing a pier or mole of 5,000 feet in length, with suitable causeways or platforms of communication with the shore, which is predicated upon the distance being 800 feet, and the depth of water four fathoms, and find that the work will cost, executed of stone in a good substantial manner, as follows, viz:

For the construction of a pier 5,000 feet in length in a depth of water four fathoms, and the elevation above high water six feet; 1,000,000 perches, which may be brought from the Palisades at one dollar per perch.....	\$1,000,000
Timber for the causeways or platforms, including piles and piling, plank, wharfing, &c.....	400,000
Iron work in bolts, clamps, &c.....	20,000
Contingencies and superintendence.....	1,420,000
	70,000
Total cost.....	\$1,490,000

I have also estimated the cost of making the necessary soundings and measurements, for the purpose of laying down the plans, &c., and find that \$800 will be sufficient to collect all the necessary information for this purpose.

If you desire the services of proper persons for the necessary explorations and preliminary plans of the project, I would have pleasure in superintending and furnishing all the necessary information for the accomplishment of your views in the execution of the work.

With great respect, sir, your obedient servant,
WILLIAM STRICKLAND,
Engineer.

To AARON CLARK, Esq.

PHILADELPHIA, March 21, 1836.

DEAR SIR: Your letter of the 16th instant came duly to hand, accompanied by a draft and soundings taken on the North river, between the Battery and Vestry street.

I have made the estimates which you require for the construction of a pier of 200 feet width on the top, and allowing the slopes of interior and exterior to be in proportion of 1 to 1, and the average depth of water to be 54 feet at low water, and the rise of the pier to be 13 feet above low water, viz:

Two hundred feet wide on top.

Pier to be 550 feet in length, and 67 feet in height above the base, 4,472,000 perches of stone, at \$1.....	\$4,472,000
Deduct for cellars, 200,000 perches.....	200,000
	\$4,272,000
Hydraulic cement, 5,000 barrels, at \$2 50.....	12,500
Total cost.....	\$4,284,500

One hundred and sixty feet wide on top.

Pier to be 5,500 feet in length, and 67 feet in height above the base, 3,577,600 perches of stone, at \$1.....	\$3,577,600
Deduct for cellars, 200,000.....	200,000
	\$3,377,600
Hydraulic cement.....	12,500
	\$3,390,100

These calculations do not include any cut stone above high water, or on the top of the pier. The whole is predicated on rubble stone from the Palisades.

With great respect, your obedient servant,
WILLIAM STRICKLAND.

To AARON CLARK, Esq.

P. S. I return you the plan with soundings.

MAYOR'S OFFICE,
New York, July 11, 1836.

Gentlemen of the Common Council:

At the request of the chairman and secretaries I transmit to each board a copy of the proceedings of a meeting held at the City Hall, on the evening of the 5th May, to take into consideration the proposition to erect a "great pier and basin in the North river."

The importance of the commerce of the city of New York is universally admitted, and any measure to give increased facilities to shipping should have due consideration. The proposed pier and basin would give accommodation to a great many vessels, and is strongly recommended by some of our most intelligent citizens. It is one of the most important propositions ever presented to the common council, involving an expenditure to a very large amount, and for the accommodation of interests of great magnitude.

C. W. LAWRENCE.

Pursuant to notice previously given, a meeting of the merchants and others was held on Thursday evening, the 5th day of May, in the superior court room of the City Hall, to take into consideration the contemplated construction of the great pier and basin in the North river.

The honorable Peter Sharpe was unanimously appointed president.

Jonathan Goodhue,
Peter I. Nevius,
Charles G. Ferris,
Abel T. Anderson,
Zebedee Ring,
Nathaniel Weed,
Samuel D. Rogers,
Daniel Jackson,
William Samuel Johnson,
Mangle M. Quackenboss,
Charles G. Havens,
Philo Hillyer,
John I. Labagh,

James G. King,
Peter G. Stuyvesant,
Jacob Lorillard,
Isaac S. Hone,
Stewart C. Marsh,
Stephen Witney,
Abraham Van Nest,
Charles Butler,
Thomas Addis Emmett,
Charles Denison,
Henry Wyckoff,
Leonard Kip,
Charles Henry Hall,

were unanimously appointed vice presidents; and James Taylor and Charles Yates, secretaries.

The objects of the meeting having been stated and considered, the following resolutions were offered and unanimously adopted, viz:

Resolved, That the present accommodations for vessels in the waters adjoining the city of New York are very insufficient, and that such accommodations are daily becoming less adequate to the wants of our commercial business, and that it is our duty and our interest, more rapidly than heretofore, and more extensively, to make provision for the reception and protection of our shipping.

Resolved, That we view with lively approbation the proposed construction of a great pier in the North river, thereby forming a capacious and safe basin for every description of vessels, at all seasons of the year.

Resolved, That it be earnestly recommended to the common council of the city to take such measures as they may deem best, to obtain all necessary information to enable them to judge of the propriety, cost, and location of said pier in the North river, and any other matter relating to the same, and whether the said pier should be built by the city or by a company to be incorporated for that purpose.

Resolved, That

Jonathan Goodhue,
Stephen Allen,
Moses H. Grinnell,
Charles H. Marshall,
Thaddeus Phelps,
George Griswold,
John Barstow,
Silas Wood,
Campbell P. White,
Robert Kermit,
David Mitchell,
George T. Trimble,
James B. Murray,
William Whitlock, jun.
William C. Rhinelander,

Eli Hart,
Daniel Jackson,
Samuel D. Rogers,
James G. King,
Jacob Lorillard,
Abraham Van Nest,
Leonard Kip,
Henry Wyckoff,
John I. Labagh,
Charles Henry Hall,
Peter I. Nevius,
John Cleaveland,
Walter R. Jones,
Mr. Fox,
Charles Dennison,

Joseph Ireland,

and together with the chairman and secretaries of this meeting, be a committee to prepare suitable memorials for the signatures of the citizens, and that the same be presented to the common council, praying for the erection of said pier.

Resolved, That a certified copy of all the proceedings of this meeting be presented to each board of the common council.

True copy:

JAMES TAYLOR, }
CHARLES YATES, } *Secretaries.*

Certified, New York, May 27, 1836.

PETER SHARPE.

COMPTROLLER'S OFFICE,
October 3, 1836.

To the Board of Aldermen of the city of New York:

In obedience to the following resolution, offered by Alderman Clark, on the 12th of September last:

"*Resolved*, That the comptroller be requested to report to this board the amount expended annually, for the last fifteen years, on docks, slips, and bulkheads by this city."

I have the honor to enclose a statement of said expenses, from the 1st May, 1821, to 31st December, 1835, as charged to the account against docks and slips.

Very respectfully, your obedient servant,

D. D. WILLIAMSON,
Comptroller.

Comptroller's report of the amount expended annually, for the last fifteen years, on docks, slips, and bulkheads, by this city.

1820—May.

Working, supplies and repairs of mud machine.....	\$1,643 18
Interest on bonds.....	565 43
Repairs of piers and bulkheads.....	8,316 90
Building of piers and filling.....	8,906 55
	\$19,432 06

1821—May.

Working, supplies and repairs of mud machine.....	1,416 66
Repairs of piers, &c.....	19,584 21
Building do do	2,680 42
	23,681 29

1822—May.

Working, supply and repair of mud machine.....	926 29
Repairs of piers, &c.....	5,440 76
Building do and filling.....	4,170 70
Cost of new mud machine.....	9,215 85
	19,753 60

1823—January.

Working, supply and repair of mud machine.....	2,701 00
Repairs of piers, &c.....	16,585 29
Building do do	3,350 00
	22,636 29

1824—January.

Working, supply and repair of mud machine.....	3,016 10
Repairs of piers, &c.....	12,055 21
Building do do	11,407 90
	26,479 21

1825—January:

Working, supply and repair of mud machine.....	3,155 02
Repairs of piers, &c.....	5,099 00
Building do and filling.....	27,615 20
	35,869 22

1826—January.

Working, supplies and repairs of mud machine.....	\$3,892 57
Repairs of piers, &c.....	7,289 87
Building do do	34,640 36

\$45,822 80

1827—January.

Working, supplies and repairs of mud machine.....	3,906 14
Repairs of piers, &c.....	15,804 79
Filling do do	8,298 07
Building do do	26,776 25
Salary of superintendent of wharves..	150 00
Contingent.....	169 99

55,105 24

1828—January.

Working, supplies and repairs of mud machine.....	3,554 37
Repairs of piers, &c.....	26,048 00
Building do do	33,846 99
Filling do do	2,407 20
Salary of superintendent.....	450 00
Contingent.....	1,120 72

67,427 38

1829—January.

Working, supplies and repairs of mud machine.....	3,726 61
Repairs of piers, &c.....	11,859 00
Building do do	43,638 12
Filling do do	5,697 64
Salary of superintendent.....	600 00
Contingent.....	144 25

65,665 62

1830—January.

Working, supplies and repairs of mud machine.....	3,500 47
Salary of superintendent of wharves..	600 00
Repairs of docks, &c.....	7,140 03
Building do do	21,644 03
Filling do do	55 12
Contingent.....	18 00

32,957 65

1831—January.

Working, supply and repair of mud machine.....	3,586 38
Repairs of piers, &c.....	11,615 27
Building do do	10,581 70
Salary of superintendent.....	606 58
Contingent.....	175 00

26,564 93

1832—January.

Working, supply and repair of mud machine.....	\$3,527 28
Salary of superintendent of mud machine.....	494 38
Salary of superintendent of wharves..	637 50
Repairs of piers, &c.....	13,124 24
Building do do	20,130 85
Contingent.....	18 00

\$37,932 25

1833—January.

Working, supply and repair of mud machine.....	2,823 07
Salary of superintendent.....	700 00
Contract for cleaning slips	2,630 04
Salary of superintendent of wharves..	800 00
Repairs of piers, &c.....	7,410 52
Building do do	56,391 32
Filling do do	4,308 04
Contingent.....	18 00

75,080 99

1834—January.

Working, supply and repair of mud machine.....	3,071 24
Salaries of superintendents	1,500 00
Contract for cleaning slips	6,843 00
Repairs of piers, &c.....	29,136 78
Building do do	54,667 63
Filling do do	11,323 67
Contingent	322 28

106,864 60

1835—January.

Working, supplies and repairs of mud machine.....	1,779 31
Contract for cleaning slips	11,232 90
Salaries of superintendents.....	1,500 00
Repairs of piers, &c.....	35,069 42
Building do do	131,867 14
Contingent	122 32

181,621 09

\$842,894 22

TABLE

Showing the rates of tax on the several wards of the city of New York, from 1830 to 1836, inclusive.

WARDS.	1830.	1831.	1832.	1833.	1834.	1835.	1836.	
	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Per ct.	Real.	Pers'l.
1	40	40	45	58	45	44	34	36
2	41	40	45	59	45	45	35	36
3	41	41	46	59	46	46	35	36
4	42	40	46	59	45	46	36	36
5	42	40	47	59	46	45	35	36
6	42	42	46	59	45	46	37	37
7	42	42	47	60	45	46	36	36
8	41	40	47	60	46	45	36	36
9	42	42	46	60	46	46	38	36
10	42	42	48	60	46	46	35	36
11	43	42	47	60	46	46	35	36
South 12	26	42	47	64	45	45	36	25
North 12	26	30	40	40	30	28		
13	48	43	48	60	46	46	36	36
14	42	41	47	60	46	46	38	38
15			47	59	45	45	36	36
South 16							37	35
North 16							22	23

Resolved, That the message of his honor the mayor to the common council be referred as follows:

"So much as relates to the wharves and slips be referred to the committee on wharves."

Resolved, That the committee on wharves, &c., together with the street commissioner, be authorized to employ suitable persons, under their direction, to make surveys, soundings, and other examinations of the North river, from Castle Garden to 42d street, and extending from the city westward 1,100 feet; and to furnish to said street commissioner and committee such statements, sketches and drawings, as they shall require; provided that the expense thereof shall not exceed one thousand dollars, including, also, a survey from Old slip to Governor's Island, and north to Castle Garden.

Approved by the board of aldermen, July 18, 1836.

Adopted by the board of assistants, July 25, 1836.

Approved by the mayor, July 26, 1836.

J. MORTON, Clerk.

Regulations, dockage, wharfage and storage, at Long Wharf, in Boston.

DOCKAGE.

Vessels under 50 tons.....	25 cents per day.
from 50 to 100 tons.....	33 " "
100 to 150 ".....	45 " "
150 to 200 ".....	55 " "
200 to 300 ".....	67 " "
300 to 400 ".....	88 " "
400 to 500 ".....	110 " "
500 to 600 ".....	133 " "

And larger vessels in the same proportion.

No person to consider himself entitled to any berth (although he may have hauled his vessel in) unless he has first obtained permission for it from the wharfinger, and in all cases to remove at the request of the wharfinger.

WHARFAGE.

Anchors.....	50 cents per ton
Anvils.....	2 " each.
Almonds, sacks.....	4 " "
do bags.....	2 " "
Ashes, per cask.....	4 " "
Bales merchandise and trusses.....	12½ " "
diapers.....	12½ " "
domestic goods.....	6½ " "
cotton.....	10 " "
wool.....	10 " "
cork.....	10 " "
hops.....	10 " "
feathers, foreign.....	10 " "
do domestic.....	5 " "
rag.....	6½ " "
nankins.....	4 & 2 " "
tobacco.....	2 " "
horse and cow hides.....	25 " "
leather.....	12½ " "
twine.....	6½ " "
Half bales merchandise.....	6½ " "
Bales wrapping paper.....	6½ " "
Boxes merchandise.....	12½ " "
Havana sugar.....	7 " "
shoes.....	7 " "
bonnets, domestic.....	4 & 7 " "
Brazil sugar.....	30 " ton.
lemons and oranges.....	2 " box.
cards.....	5 " "
do half boxes.....	3 " "

Boxes wine	2	cts. per box.
cider, two dozen	4	" "
chocolate	2	" "
soap and candles	2	" "
Half boxes ditto	1	" "
Boxes shaving soap	1	" "
starch	2	" "
tacks	2	" "
tin	2	" "
pipes	2	" "
brimstone	4	" "
raisins	1	" "
figs	2	" "
China	10, 6 & 2	" "
looking glass plates	6, 4 & 2	" "
herrings	1	" "
cigars	1	" "
fish	2	" "
oil	2	" "
window glass	2	" "
do half boxes	1	" "
glass ware, domestic	7	" "
do foreign	12	" "
Bags of coffee, sugar, &c	2	" each.
salt	3	" "
Bundles leather	4	" "
rattans	1	" "
Bricks	25	" m.
Barrels	4	" each.
Half barrels	2	" "
Barrels flour, bread and meal	2	" "
Half barrels ditto	1	" "
Bundles shovels and pans	4	" "
hoes	1	" "
Ceroons indigo, &c	4	" "
tobacco	4	" "
Cases merchandise	12	" "
indigo	12	" "
gum copal, &c	12	" "
muskets	12	" "
copper	12	" "
sheet iron and steel	12	" "
silk and crapes, India	7	" "
nankins	6	" "
cassia	6	" "
soap	6	" "
shoes	7	" "
tumblers	12	" "
glass ware, domestic	7	" "
manna	6	" "
opium	6	" "

Cases cantharides	6	cents each.
liquorice	6	" "
macaroni	6	" "
gin	2	" "
wine	4 & 2	" "
Coal	30	cents chld.
Cordage	30	" ton.
Cambooses	10	" each.
Chests oil	2	" "
Cannon	25	" "
Chairs	1	" "
Cassia, in mats	20	" 100 mats.
Crates	10	" each.
crown glass	5	" "
Casks raisins	4 & 2	" "
cheese	4	" "
nails	3 & 2	" "
Carboys vitriol	3	" "
Casks currants	4 & 2	" "
Chaises	20	" "
Carriages	37	" "
Cart wheels	6	" "
Chalk, per ton	30	" "
Chests bohea tea	12	" "
Half chests	6	" "
Quarter	3	" "
Half	1	" "
10 catty boxes	1	" "
Duck, per mat	2	" "
Russia, per bolt	1	" "
ravens	0	" "
half bales	6	" "
Demijohns	1	" "
Dyewood	30	" ton.
Drums fish	7 & 4	each.
raisins and figs	1 & 1	" "
Empty molasses hhds	4	" "
Figs, cases	2	" "
Fish, per quintal	2	" "
Firkins	2	" "
Goat skins	10	" 100
Grain, all kinds	1 & 1	cents bush.
Gun stocks	50	" m.
Grindstones	25	" ton.
Gin cases	1	" each.
Hogsheads	10	" "
Hemp	30	" ton.
Hampers of bottles	7	" each.
Horns	25	" m.
Horn tips	8	" "
Herring	0	" box.

Hides, ox.....	1 cent each.
horse.....	0 1/2 " "
Calcutta loose.....	0 1/2 " "
Hollow ware, per ton, tale.....	20 " "
Hay, per bundle.....	10 " "
Half barrels.....	2 " "
Hoes, per dozen.....	1 " "
Hoops.....	25 " m.
Horses.....	10 " each.
Ivory.....	30 " ton.
Iron.....	30 " "
Jars grapes, oil and olives.....	1 " each.
Kegs lard and butter.....	2 " "
crackers.....	1 & 1/2 " "
tobacco.....	2 " "
half ditto.....	1 " "
shot.....	4 " "
Lead, in sheets and pigs.....	30 " ton.
in casks.....	30 " "
Leg bones.....	10 " m.
Lime, per cask.....	5 " each.
Log and other dye woods.....	30 " ton.
Mahogany.....	30 cts. p. ton of 480 ft.
Madder, per sack.....	1 " each.
Mats of sugar.....	2 " "
duck.....	2 " "
cassia.....	20 cts. 100 mats.
Nails, American, per cask.....	3 & 2 each.
English.....	4 " "
Nankins, per bale.....	4 & 2 " "
case.....	6 1/4 " "
Nest casks.....	7 " "
Onions, per 100 bunches.....	4 " "
Oars, per m.....	25 " "
Oil, whale and sperm.....	30 cents per ton of 252 gallons.
Oxen and cows.....	10 " each.
Pipes.....	10 " "
Half ditto.....	7 " "
Quarter ditto.....	4 " "
Packages merchandize.....	12 1/2 cents "
Plaster, per ton.....	25 " "
Paper, wrapping, per ream.....	0 1/2 " "
sheathing, &c., per ton.....	30 " "
printing, per ream.....	1 " "
Ploughs.....	4 " "
Pot ash kettles.....	10 " "
Potatoes.....	1 " bush.
Rattans.....	30 " ton.
Salt, per hhd.....	6 1/4 " "
bag.....	3 " "
Slate.....	25 " "

Steel, in bundles and cases.....	30 cents ton.
tubs.....	2 " each.
Skins, sheep, in the wool.....	20 " 100.
calf.....	10 " "
Shooks.....	2 " each.
sugar box.....	1 " "
Shovels, per dozen.....	4 " "
handles do.....	20 " 100 doz.
Scythes, per doz.....	2 " "
snaiths.....	2 " "
Sacks, almonds.....	4 " each.
feathers.....	10 " "
Specie.....	2 " 1000
Stoves.....	10 & 6 each.
Staves, bbl.....	25 " "
hhd. and pipe.....	40 " "
Stone and ballast.....	25 " ton.
Sheep and swine.....	4 " each.
Trunks merchandize.....	12 1/2 " "
shoes.....	7 " "
Tierces.....	7 " "
Half do.....	4 " "
Tea, bohea, chests.....	12 1/2 " "
half do.....	6 1/4 " "
quarter do.....	3 " "
half quarter do.....	1 1/4 " "
10 catty boxes.....	1 " "
Tea kettles.....	1 " "
Wood and bark.....	25 " cord.
Wagons.....	17 " each.
Zeroons.....	4 " "
Boards, per m.....	25 " "
Shingles.....	6 1/4 " "
Clapboards.....	20 " "
Oars, per m.....	25 " "
Staves, bbl.....	25 " "
hhd. and pipe.....	40 " "
Timber ranging.....	25 " 100 ft.
ton.....	25 " ton.
Shooks and heading.....	2 " each.
Joist, per m.....	25 " "
Laths.....	6 1/4 " "
Sugar box shoos.....	1 " "
Hoops.....	25 " m.
Treenails.....	25 " "

Storage per month.

Bags of coffee, cocoa, &c.....	2 cents each.
Bales of cotton and bags of hops.....	12 1/2 " "
Bales, cases, crates, and trunks.....	10 & 15 " "

Hides, ox.....	1 cent each.
horse.....	0 $\frac{1}{2}$ " "
Calcutta loose.....	0 $\frac{1}{4}$ " "
Hollow ware, per ton, tale.....	20 " "
Hay, per bundle.....	10 " "
Half barrels.....	2 " "
Hoes, per dozen.....	1 " "
Hoops.....	25 " m.
Horses.....	10 " each.
Ivory.....	30 " ton.
Iron.....	30 " "
Jars grapes, oil and olives.....	1 " each.
Kegs lard and butter.....	2 " "
crackers.....	1 & $\frac{1}{2}$ " "
tobacco.....	2 " "
half ditto.....	1 " "
shot.....	4 " "
Lead, in sheets and pigs.....	30 " ton.
in casks.....	30 " "
Leg bones.....	10 " m.
Lime, per cask.....	5 " each.
Log and other dye woods.....	30 " ton.
Mahogany.....	30 cts. p. ton of 480 ft.
Madder, per sack.....	1 " each.
Mats of sugar.....	2 " "
duck.....	2 " "
cassia.....	20 cts. 100 mats.
Nails, American, per cask.....	3 & 2 each.
English.....	4 " "
Nankins, per bale.....	4 & 2 " "
case.....	6 $\frac{1}{2}$ " "
Nest casks.....	7 " "
Onions, per 100 bunches.....	4 " "
Oars, per m.....	25 " "
Oil, whale and sperm.....	30 cents per ton of 252 gallons.
Oxen and cows.....	10 " each.
Pipes.....	10 " "
Half ditto.....	7 " "
Quarter ditto.....	4 " "
Packages merchandize.....	12 $\frac{1}{2}$ cents " "
Plaster, per ton.....	25 " "
Paper, wrapping, per ream.....	0 $\frac{1}{2}$ " "
sheathing, &c., per ton.....	30 " "
printing, per ream.....	1 " "
Ploughs.....	4 " "
Pot ash kettles.....	10 " "
Potatoes.....	1 " bush.
Rattans.....	30 " ton.
Salt, per hhd.....	6 $\frac{1}{4}$ " "
bag.....	3 " "
Slate.....	25 " "

Steel, in bundles and cases.....	30 cents ton.
tubs.....	2 " each.
Skins, sheep, in the wool.....	20 " 100.
calf.....	10 " "
Shooks.....	2 " each.
sugar box.....	1 " "
Shovels, per dozen.....	4 " "
handles do.....	20 " 100 doz.
Scythes, per doz.....	2 " "
snaths.....	2 " "
Sacks, almonds.....	4 " each.
feathers.....	10 " "
Specie.....	2 " 1000
Stoves.....	10 & 6 each.
Staves, bbl.....	25 " "
hhd. and pipe.....	40 " "
Stone and ballast.....	25 " ton.
Sheep and swine.....	4 " each.
Trunks merchandize.....	12 $\frac{1}{2}$ " "
shoes.....	7 " "
Tierces.....	7 " "
Half do.....	4 " "
Tea, bohea, chests.....	12 $\frac{1}{2}$ " "
half do.....	6 $\frac{1}{4}$ " "
quarter do.....	3 " "
half quarter do.....	1 $\frac{1}{4}$ " "
10 catty boxes.....	1 " "
Tea kettles.....	1 $\frac{1}{4}$ " "
Wood and bark.....	25 " cord.
Wagons.....	17 " each.
Zeroons.....	4 " "
Boards, per m.....	25 " "
Shingles.....	6 $\frac{1}{4}$ " "
Clapboards.....	20 " "
Oars, per m.....	25 " "
Staves, bbl.....	25 " "
hhd. and pipe.....	40 " "
Timber ranging.....	25 " 100 ft.
ton.....	25 " ton.
Shooks and heading.....	2 " each.
Joist, per m.....	25 " "
Laths.....	6 $\frac{1}{4}$ " "
Sugar box shoos.....	1 " "
Hoops.....	25 " m.
Treenails.....	25 " "

Storage per month.

Bags of coffee, cocoa, &c.....	2 cents each.
Bales of cotton and bags of hops.....	12 $\frac{1}{2}$ " "
Bales, cases, crates, and trunks.....	10 & 15 " "

Barrels	3 & 6	cents each.
Boxes of glass, 100 ft.....	2	"
Boxes of Lemons.....	2	"
Boxes Havana sugar.....	7	"
Butts from 150 to 200 gallons.....	30	"
Crates.....	15	"
Casks of raisins.....	2	"
Chests of Bohea tea.....	12 $\frac{1}{2}$	"
Cordage.....	30	" per ton.
Russia duck.....	1	" per bolt.
Fish.....	3	" per cwt.
Grains of all kinds.....	1	" per bush.
Hemp.....	100	" ton.
Half barrels.....	2 & 3	" each.
Hides.....	1 & 3	"
Hogsheads and pipes.....	25	"
Iron.....	16 & 20	" per ton.
Salt.....	1	" per bush.
Tierces.....	10 & 13	" each.

The wharfage of all goods shipped by, or consigned to, people residing out of the city is to be paid by the master or owner of the vessel receiving or landing such goods.

Goods, if taken away any time short of a month, pay the same rate of storage as for an entire month.

Goods brought on the wharf by trucks, or otherwise, for public sale, shall pay the same wharfage as if landed thereon.

Goods put in store for public sale, to pay one month's storage.

Goods taken by one vessel from another, to pay half the wharfage the same would have paid had they been landed or shipped from the wharf; the wharfage to be paid by the vessel nearest the wharf.

Goods received from, or loaded on board coasters, to be paid for by the masters of the coasters; unless the same are shipped or received by persons belonging to Boston, and a return thereof be made by the master of the coaster to the wharfinger.

The wharfage of goods landed other than from coasters, to be paid by the seller, or person landing them, except lumber; the wharfage on which is to be paid by the purchaser.

The wharfage of goods shipped off the wharf, to be paid by the vessel that receives them on board, or the person who ships them.

All merchandise shipped off the wharf, to pay the same rates of wharfage as for landing, when the property may have been sold, or otherwise disposed of, flour excepted, the wharfage of which will be charged in all cases, whether shipped by the importer or other person.

Mahogany, dye woods, and lumber, landed on the wharf, to be immediately taken away, or piled up by the wharfinger at the expense of the owner or consignee.

Vessels will be charged dockage for the day of their arrival, but not for the day of their departure.

Vessels lying at the wharf are to remove at the request of the wharfinger; and if not done at his request, the vessel will be removed by the wharfinger, at the risk and expense of the owner.

Vessels hauling to the wharf are expected to have their jib and spanker booms and spirit sail yards rigged in, and to accommodate other vessels as much as possible.

Vessels being loaded, and coming from or going to other wharves, to pay double rates of dockage, to remove when directed by the wharfinger and not to remain at the wharf, except with his permission.

No vessel with unslaked lime will be allowed to lie at the wharf, except with the particular permission of the wharfinger.

No fire will be permitted on the wharf, nor any tar or pitch to be heated on board any vessel lying at the wharf, excepting when such vessel may be afloat, or a special permission be obtained from the wharfinger.

No sand, gravel, or other ballast to be landed on the wharf, unless with the approbation and under the inspection of the wharfinger; nor are the dirt, sweepings of the hold, or other articles, under any pretence whatever, to be thrown into the dock.

No boats are to be put on the wharf except in the winter season, and then only with the consent of the wharfinger.

No articles of any kind whatever put upon the wharf are to be considered as entitled to remain there any longer time than the wharfinger shall consent to, and always subject to be removed at the expense of the owners.

D.

PROSPECTUS OF THE ATLANTIC DOCK COMPANY.

The "Atlantic Dock Company" is a body corporate by an act of the legislature of the State of New York, passed May 6th, 1840; with a capital of \$1,000,000, and with a right to commence the operations of the company when one hundred thousand dollars are subscribed and paid in. The shares are one hundred dollars each, are deemed personal property, and are transferable on the books of the company, either in person or by authorized attorney.

The present directors are James De Peyster Ogden, president, Nathaniel L. Griswold, Abraham Bell, Richard Irvin, William R. Wadsworth, Henry Grinnell, William Kemble, Cyrus P. Smith, Asa Worthington.

The election of directors is held on the third Monday in January in every year. Each shareholder is entitled to one vote at any such election, for every share of stock so held.

The object of the company is to construct docks, bulkheads and piers, forming a basin, to embrace a surface of about 42 acres, and a hydraulic dock within the same; to be located on the waterfront

in the sixth ward in the city of Brooklyn, near the South ferry, as shown on the annexed diagram.

The location has been selected after thorough and careful soundings and examination of the ground under water, which was found easy for excavation and free from rock; and also after considering its relative position and advantages to all the locations in and about the harbor of New York. The shores of New York, Brooklyn and Jersey City have all been examined by experienced and scientific gentlemen, and the result is that the present location possesses many required advantages over any other; being easy of access and a short distance from the centre of business in New York. It would be impracticable to undertake such a work in New York on account of the high prices that the company would be obliged to pay for the property requisite for their use. The distance of this location from the centre of business, and being on the opposite side of the river, cannot be deemed an objection, as it is not without precedence in other similar works. The "West India docks," situated at Blackwall on the river Thames, are about $3\frac{1}{2}$ miles from the London exchange, or the centre of the main business of London. The "Commercial dock," one of the largest basins of London, is situated on the south side of the Thames, while the bulk of business is transacted on the northerly side, where are also the bank of England, exchange, &c., &c. The ordinary tides of the Thames are about 20 feet, which renders the crossing at all hours difficult. In our harbor the ordinary tides are only 5 feet, and there are no impediments to crossing the East river at all hours. The expense also is trifling, and this will rapidly decrease under the present ferry regulations. The distance to the company's works from the exchange (being only about $1\frac{1}{2}$ miles) and the crossing of the East river, presents therefore no objection to the location.

The land and water right designed for this object contains about 80 acres. The surface of the basin is to contain $42\frac{2}{3}$ acres. Piers are to be erected 150 feet wide, forming the front of the basin on the stream, on which to erect warehouses with sufficient depth of water on both sides of the piers to moor the largest class of steam ships or merchant vessels.

The utility and necessity of the proposed improvements must be evident from the following considerations:

First. The main business of New York is now, and in all probability will for the next half century be transacted in and near Wall street, where are situated the custom-house, exchange, banks, insurance offices, &c.

Second. That all the docks from the Battery to Corlear's hook on the East river, and as high up as Canal street on the North river, are now full and crowded, and cannot afford additional accommodations.

Third. That the shipping interest will prefer going into docks and basin at Brooklyn, rather than going up town on the New York side further than the points before mentioned; especially when better accommodations are prepared for them.

Fourth. The benefit to shipping to be safely moored in a basin

against heavy gale winds which annually do more or less damage to vessels in port.

Fifth. The shipping in a basin, with proper police regulations, are less liable to fire, robbery, and other depredations, and experience has shown that they are better preserved, especially in their rigging and cables being better sheltered from the effects of the tides than those moored at the wharves or in the stream.

Sixth. The premium for insurance on vessels in port moored in this basin, will probably be from 30 to 40 per cent. less than the present rates on shipping at our wharves.

Seventh. The erection of a hydraulic dock within the basin will enable the ship owner to haul up his vessel without the expense of a steamboat to tow her to and from a railway.

Eighth. From a use of these piers for warehousing goods, commerce will derive much advantage by expedition in the landing of merchandise, with a great reduction of expenses.

The facility for warehousing heavy goods on the piers and around the basin, such as iron, lead, dyewoods, tea, bags coffee, molasses, sugars, rums, wines, hides, cotton bales, wool, &c., which can be done direct from the ship's hold into the warehouse, would be a saving of 50 to 75 per cent. in cartage and all other expenses, including a re-delivery, as has been computed by competent persons, after a careful investigation. To exemplify the foregoing, one fact, amongst the many which daily occur, will be mentioned. An eminent eastern manufacturing house recently purchased of one of our largest importing houses one hundred tons of iron, which had been deposited in their store No. 119 Greenwich street, at the ordinary cartage expense of 50 cents per ton. The same expense (50 cents per ton) was incurred again in delivering it to the purchasers on board of an eastern packet, making one dollar per ton for cartage, besides additional expenses for labor. If, on the arrival of this iron from a foreign port, it had been deposited in a warehouse on these piers, and when sold put direct on board the eastern packet lying at the pier fronting the warehouse, the reader will perceive that two cartages and much extra labor would have been saved. This case will apply to most all other heavy goods.

Goods on these piers would be much safer from fires and depredations than goods in New York. All heavy articles stored here could be sold by sample, at the store or counting house of the merchant.

The saving in insurance on goods stored here in fire proof warehouses would also be very great.

A comparison of this work, with others of a similar kind, will present a favorable view of its utility and importance.

The West India docks or basins, (as before mentioned,) are located on the banks of the Thames, at the Isle of Dogs, distance of about $3\frac{1}{2}$ miles from the Bank of England, or from the centre of the main business of London. The largest of these basins is about 890 yards in length. One contains about 25, and another about 30 acres. The latter principally occupied by shipping returned

from the West Indies, the former for vessels laid up in ordinary or taking in their outward bound cargoes. These docks or basins have proved a very successful undertaking, and highly beneficial to the original share holders. The West India Dock Company was incorporated with a capital of £1,200,000, (\$5,333,333.) The annual receipts of this company since its completion, over all disbursements, has paid its share holders 10 per cent., and, many years since, it had a surplus capital or reserved fund of over £800,000 sterling. It is, however, proper to remark that *all* the English docks and basins have not been equally profitable; some of them not being so well located, do not yield more than 3 or 4 per cent. per annum, while others pay better dividends.

If it can be said that some of the New York docks do not now pay a good return for their cost and repairs, this, we think, is owing to the *system* of leasing them. If an equitable *tariff* were put upon all goods landed on these docks, they would be more productive. The *system* of dockage requires a change to make it similar to the English, Boston, and other judicious and equitable modes of collecting wharfage on goods landed and delivered. This class of property would then become, as it should be, equally productive as other real estate in the business part of the city.

The cost of the European docks, in comparison to the estimated expense of this work, taking into view the small difference existing between the *tonnage* of the two countries (as will hereafter be shown) and our want of shipping accommodation, affords a striking evidence of the *necessity* of the present undertaking, and that, too, in view of a profitable investment. The "London docks" (wet docks) are near London Bridge, (or say two miles from the Bank of England,) contain 20 acres, with warehouses around its margin; cost about nine millions of dollars.

The "Commercial Dock," which is the largest, is situated on the southerly side of the Thames, while the custom-house, exchange, banks, and the bulk of the business of London, is on the *northerly* side of that river. These docks were also built at a great expense.

The whole area occupied by the West India docks, basins, warehouses, quays, &c., includes about 295 acres. The St. Catharine's and London docks, including the smaller basins in their neighborhood, and the "Commercial," with the smaller basins on the opposite shore of the Thames, occupy about 173 acres more. The basins, lock, &c., at Liverpool, occupy about 90 acres; making a total at the two ports, basin and dock accommodations, of 558 English acres of ground.

The first wet dock, or basin, in the British empire, was constructed at Liverpool in pursuance to an act of Parliament obtained in 1708. At this period Liverpool was but an inconsiderable town, and the accommodation she has derived from her dock is one of the circumstances that has done most to promote her extraordinary increase in commerce, population, and wealth.

A comparison of the dock and shipping accommodations of the port of New York, and its amount of shipping business, with the like accommodations of England and their amount of shipping, will

show that a great deficiency exists in this important branch of public convenience in our port.

The number of American and foreign vessels which entered the districts of the United States, during the year ending 30th September, 1837, (see report of the Secretary of the Treasury,) was 10,656; their tonnage, 2,065,423 tons, a large proportion of which entered the port of New York. The total number of vessels engaged in the foreign and colonial trade of the kingdom of Great Britain, which entered inwards from all parts of the world in 1832, was 17,918 vessels, carrying 2,825,959 tons. These statements show the English tonnage but trifling over the American, whilst the superiority and extensiveness of their docks far surpass those of ours. The difference is striking and manifest.

Again, the dock and shipping accommodations at New York cannot even bear comparison with like accommodations either at Boston or Philadelphia, in proportion to the tonnage of each port.

It is not an uncommon occurrence in New York for merchant vessels to be detained in port from one to fifteen days before they can secure a suitable berth for discharging; and then oftentimes the best they can obtain is an outside one, obliging them to discharge their cargoes over the decks of two or three other vessels. The owner or consignee of the vessel is not the only sufferer in this case. The consignee of the goods is unable to obtain them, and frequently loses the sale of his merchandise by the delay in the vessel obtaining a berth.

The erection of piers in the North river, to afford the needed accommodations, has heretofore been suggested. The Atlantic Dock Company can now bring forward a work which will afford equal accommodation, at a cost not exceeding one-tenth of that of the North river piers. The latter would necessarily cost some five millions of dollars, even should the legislature grant the privilege. Again, the harbor of the North river, to afford protection against prevailing or gale winds, will bear no comparison with the location of the company's basin. The basin, after its completion, and the erection of large warehouses on the piers, will afford the safest harbor from gale winds from all points of the compass of any in New York or its vicinity.

The cost of the proposed work has been carefully estimated by competent persons, and also the value of the grounds, basin, and piers, when completed. The result gives a large profit to the company. The cost will be here stated in gross under each item, as a detailed statement would be too voluminous.

First. The land and water right designed for this object, containing about 80 acres, will cost the company..... \$152,600 00.

Second. Piers and Bulkheads.—The piers on which to erect warehouses are to be 150 feet wide on the top, with sufficient depth of water on both sides to moor the largest class of vessels, together with the bulkheads around and forming the basin, are estimated to cost..... 199,609 43

Third. The excavation of the ground to form the basin, and under the piers and bulkheads, so as to give the latter a firm foundation, including the expense of grading the piers, and about 500 lots to the profile of the streets, ready for building improvement, which the company will own around the basin, is estimated at.. \$272,317 64

Total estimated cost..... \$624,527 07

Estimated value of the basin.

In order to arrive at some just conclusion as to the value of the basin, it will be necessary to ascertain what accommodations it will be capable of affording to shipping, and by estimating its receipts for wharfage according to the present rates of New York and Brooklyn.

5 vessels of 1,500 to 2,000 or more tons, (say average 1,750 tons,) can moor along the inside of the pier, marked H on the diagram, allowing 210 feet to each vessel, whose daily wharfage at the aforementioned rate is \$1 75 cts.....	\$23 75
3 vessels of 500 to 700 tons, average 600, along the northerly end, marked I, allowing 200 feet to each, rate \$1 62½ cts.....	4 88
30 vessels of 50 to 150 tons along the easterly side, marked J, allowing 75 feet to each (average 100 tons,) rate 62½ cts.....	18 75
14 vessels of 50 to 150 tons, average 100 tons, along the southerly end, marked K, allowing 75 feet to each, rate 62½ cts.....	8 75
7 vessels of 1,000 to 1,500 tons, average 1,250 tons, along the inside of the pier, marked E, allowing 150 feet to each, rate \$3 25 cts.....	22 75
9 vessels of 1,000 to 1,500 tons, average 1,250 tons, along the outside of the pier, marked C D, allowing 156 feet to each, rate \$3 25 cts.....	29 25
6 vessels of 1,500 to 2,000 tons, average 750 tons, along the outside pier, marked A B, allowing 238 feet to each, rate \$4 75.....	28 50

\$136 63

Add 50 per cent. for the second tier of vessels around the same line at half wharfage..... 68 31

Daily wharfage..... \$204 94

\$204.94 × 365 days, gives the annual wharfage of... \$74,803 10

Deduct 5 per cent. for collecting..... 3,740 15

Making the nett annual wharfage receipt at..... \$71,062 95

These statements of wharfage show only the receipts for a double tier of shipping at half wharfage, but the shipping at the piers and bulkheads can be trebled and quadrupled at half wharfage if required.

The basin will also be capable of containing over 500 other sea and river craft, such as schooners, sloops, tow boats, canal boats, lighters, &c., and such as are not receiving or discharging cargo, but waiting (in safe harbor) for orders or business, all which could be charged ¼ to ½ wharfage. This is not however taken into account in the above statement, although it must soon swell to a large annual income.

The annual nett income therefore, for wharfage only (according to the above estimate) being \$71,062.95, it will allow the shareholders an annual dividend of 10 per cent. This net income represents, then, a capital of \$710,630, which we shall set down as the reasonable evidence on which to value the basin.

Whoever has kept an eye to our commercial operations for the last ten years, knows that they have gradually increased, and will admit that it is fair to conclude that our annual increase and growth will continue for the coming ten years, equal at least to the past. If so, this furnishes the reasonable suppositions that this basin, (the only one in the harbor,) will, in the same ratio, increase in its receipts for wharfage.

We think, therefore, a fair basis for the valuation of the basin would be at such a sum whose interest at 10 per cent. per annum would produce its yearly dividend as before stated. The estimated value of the basin, when completed for use, is therefore set down at the said sum of \$710,630 00.

Company's lots.

On the completion of this work, the company will own, (exclusive of the basin,) about 540 lots, all graded for building use; the cost of which is included in the foregoing estimates.

There has been taken into consideration the benefit that will accrue to all real estate in the neighborhood from the important improvement to be made. A detailed statement of the value of each lot (which has been prepared) would be too lengthy for this sheet; we will divide them into three classes and state the average value of each.

First. All the lots around the north and south ends and easterly side, on the margin of the basin, having water fronts on the same, will include about 157 lots, at the average value of \$1,808 per lot.

Second. All the lots in the rear of the last mentioned lots having no water fronts, but all within 100 to 500 feet of the basin, will include about 276 lots, average value \$582 per lot.

Third. All the pier lots, on which large warehouses can be erected, having two water fronts of 25 feet each, 100 feet deep on both sides, and 25 feet street on each front, with sufficient depth of water on each side of the piers to moor the largest class of shipping. These will be immensely valuable to commercial and ship-

ping houses, enabling them to make great despatch in the discharge of cargo or in taking in outward bound freight. It must, therefore, be apparent that the great advantages which these pier lots will have over all the others, renders them much more valuable. This class will include 84 lots, average value \$5,346.

Lest the value placed upon them should at first sight appear to be large, the reader is referred to a work of a similar, though inferior, kind at Albany.

On the completion of the Erie canal, connecting the waters of Lake Erie with those of the Hudson, the enterprising citizens of Albany, alive to their best interest, foresaw the necessity of a large basin, which was soon under contract. The pier forming the Albany basin is 80 feet wide, and is laid out into lots having 30 feet fronts, with warehouses on the same 50 feet deep. These lots when completed were sold at auction, and brought from \$1,200 to \$2,300 per lot, which was much *more than sufficient* to pay the whole cost of the pier. They have all been productive, and have gradually increased in value. Some recent sales show they are now worth from \$2,000 to \$3,000, depending on location—average value \$2,500.

The pier forming the "Atlantic basin" will be nearly double the width of the Albany pier, with twice the depth of lots; which, together with all the before mentioned advantages, and with a New York location, we think fully justifies the estimate.

Recapitulation.

Valuation of the basin, as per statement.....	\$710,630 00
Do. 540 lots, ".....	893,650 00
	\$1,604,280 00

Deduct.

Cost of lands, per statement.....	\$152,600 00
Do. docks, bulkheads and piers....	199,609 43
Do. grading, basin, piers and lots	272,317 64
	624,527 07

Showing a gain or surplus of.....	\$979,752 93
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It is estimated that the docks, bulkheads and piers can be built and ready for use in twelve to fifteen months after the work is commenced, if ample means are in hand for prosecuting the work with ordinary despatch.

The excavation of the ground under the basin, and grading the piers and lots, will require some eighteen to twenty-four months; but most of the excavation can be the last work done, without damage or detention to the company. All the centre and easterly part of the basin can be excavated, as well as most of the lots graded, after all the docks and piers are finished and occupied, so that the same can be a source of income as soon as completed.

It is designed by the company, after first constructing their other works, and when a sufficient amount of their capital stock shall have been subscribed for, to erect a hydraulic dock within their basin for taking up the largest class of vessels, either merchant, steam or government vessels. This is much needed, and would be a source of additional income to the company.

In conclusion, we cannot but remark the striking difference which the splendor of our many spacious halls, hotels, the exchange, custom-house, banking houses and public works present, contrasted with our ordinary shipping accommodations. We see that the latter branch of improvement has not kept pace with the former. It is even behind most of the Atlantic cities, while in other improvements we far surpass any city in the United States.

A compendium of the objects of the Atlantic Dock Company is thus presented, with a view to invite a candid investigation of them on the part of those who feel an interest in any public improvement calculated to advance the general prosperity of our city and elevate her commercial character. More could be urged in favor of this enterprise; but as the present object is only to bring forward for consideration a few of the most prominent points of advantage and importance anticipated from the undertaking, there is merely appended the following certificates and opinions of gentlemen who know the wants of our commercial community in this respect, and who are conversant with these matters, and among whom are some of our most eminent merchants, bankers and scientific men.

CITY OF BROOKLYN,
County of Kings, State of New York. }

The undersigned, Willard Day, city surveyor for the city of Brooklyn, aforesaid, do certify that I have recently made minute and accurate surveys and soundings of the land and water front on the East river, between the South Ferry and Red Hook Point, with particular reference to the construction of docks, piers and basin, for the accommodation and use of the European steamships and other merchant vessels. And I further certify, that I find sufficient depth of water on the water line and within the proposed pier (as shown on the plan or diagram annexed) for the entrance of the largest class of steamships, and that the land forming the bed of the river within the basin is of a sandy and loamy bottom and easy of excavation, which will be required for the filling in and grading of the piers.

And further, having been requested to give my opinion as to the feasibility of the proposed improvement, and the fitness and adaptation of this ground and water front for such a work, I do most unhesitatingly give it as my unqualified opinion, that, in a commercial point of view, no improvement in our harbor is so much needed as a basin for the safe mooring of the large steamships and other merchant vessels, and a dry dock, for repairing the same in

case of accident, whereby they would require to be taken out of water. And, as to location for this object, I can say that I am thoroughly acquainted with all the water front of our city, and the soundings around the water line of the same; and that there is not so desirable a location on the Brooklyn or New York shores as the one in question, taking into view safety and convenience with easy access. In fact, no place can be better adapted; and, considering the present prices of property around our water front, there is no place where this work can be brought forward with so little expense.

WILLARD DAY,
City Surveyor.

Dated October 23, 1839.

CITY OF NEW YORK, }
October 28, 1839. }

This certifies that the above named Willard Day is known to the undersigned as a competent surveyor, and that the utmost reliance may be placed on any survey or statement of facts made by him.

D. B. DOUGLASS,
Professor engineering, N. Y. University.

CITY, COUNTY, AND STATE OF NEW YORK, }
November 13, 1839. }

I certify that I now am and have, for several years last past, been in the naval service of the United States government, in making surveys and soundings at various ports along the coast of the United States; during which time I have made accurate and minute surveys and soundings in and around the harbor of New York, including the shores of Brooklyn and New Jersey; and that I am acquainted with the East river channel, (commonly called Buttermilk channel,) on the easterly side of Governor's island. And that this channel, protected as it is by New York, and Brooklyn shores and Governor's island, forms the safest anchorage ground for the protection of vessels from gale winds in this harbor. And I have no hesitation in saying, that I consider this location for the proposed basin for the safe mooring of merchant vessels, is decidedly the best one in New York harbor.

THOMAS R. GEDNEY,
Lieutenant commanding on Coast Survey.

CITY OF BROOKLYN, }
October 28, 1839. }

The undersigned fully concur in the within opinion given by Willard Day, esquire, and can cheerfully add, as our unqualified

opinions, that the proposed basin improvements in our harbor for the safe mooring of merchant vessels, so as to afford protection against damages by ice and fire, is a work much needed, and that the wants of the commercial interest will fully justify such an expenditure in view of a profitable investment.

JEREMIAH JOHNSON,
Late Mayor of the city of Brooklyn,
GEORGE WOOD,
DAVID LEAVITT,
JONATHAN TROTTER,
CHARLES ROWLAND,
COE S. DOWNING,
WILLIAM R. DEAN,
N. B. MORSE,
GEORGE HALL,
CYRUS P. SMITH,
JAMES E. UNDERHILL.

CITY OF NEW YORK, }
November 19, 1839. }

The undersigned concur in the opinion that the basin improvements with piers is a work much called for, and that the proposed location is a suitable one.

NATHANIEL L. GRISWOLD,
GRINNEL, MINTURN & Co.,
GEORGE T. TRIMBLE,
ANDREW, FOSTER & SONS,
GOODHUE & Co.,
E. K. COLLINS & Co.,
JOSIAH N. CLARK,
JOSEPH FOULKE & SONS,
CHARLES H. MARSHALL,
SCOTT & MORRELL,
HOWLAND & ASPINWALL,
BOORMAN, JOHNSTON & Co.

THE JACKSON INSURANCE COMPANY, of the city of N. York,
By A. B. NEILSON, *President.*

THE NEPTUNE INSURANCE COMPANY,
By THOMAS H. MERRY, *Vice President.*
JOHN H. HOWLAND, SON & Co.,
WILLIAM W. DEFOREST & Co.,
J. J. BOYD.

CHARLESTON INSURANCE AND TRUST COMPANY,
By S. D. DICKINSON, *Vice President.*

THE TRITON INSURANCE COMPANY,By **ROBERT L. PATTERSON**, *President.*

A. G. & A. W. BENSON,
 AYMAR & Co.,
 BENJAMIN DEFOREST & Co.,
 DEPEYSTER & WHITMARSH,
 WOLFE & CLARK.

* I concur in the above and wish the space to be occupied by vessels, to be excavated twice the size, with three entrances instead of one.

By **WALTER R. JONES**,*Vice President of the Atlantic Insurance Company of New York.*

D. B. DOUGLASS,
 FITCH & Co.,
 RICHARD IRVIN,
 WADSWORTH & SMITH,
 ABRAHAM BELL & Co.

WASHINGTON MARINE INSURANCE COMPANY,By **JACOB HARVEY**, *President.***OCEAN INSURANCE COMPANY,**By **ABRAHAM OGDEN**, *President.*

BOONEN GRAVES & Co.,
 TALBOT, OLYPHANT & Co.,
 E. D. HURLBUT & Co.,
 WILLIAM COUCH,
 SAMUEL P. ROBINSON,
 W. NEILSON,
 PETER STAGG & Co.

MERCHANTS' MARINE INSURANCE COMPANY,By **THOMAS HALE**, *President.***UNION INSURANCE COMPANY,**By **JEREMIAH P. TAPPAN**, *President.***NEW YORK INSURANCE COMPANY,**By **F. B. SATHERTHWAITE**, *Asst. Pres.***THE MUTUAL SAFETY INSURANCE COMPANY,**By **ZEB COOK, Jr.**, *President.*

JOHN T. ELWELL,
 BARCLAY & LIVINGSTON,
 WILLIAM WHITLOCK, Jr.,
 ALLEN & PAXSON,
 STURGES & CLEARMAN,
 MOSES TAYLOR,

* Since this signature has been added the size of the basin has been enlarged

HECKSCHER, COSTER & MAT-
 FIELD,
 EZRA LEWIS,
 TUCKER & LAURIES,
 E. & G. W. BLUNT,
 J. & N. BRIGGS,
 CHRISTMAS, LIVINGSTON &
 PRIME,
 JONATHAN OGDEN,
 NEVINS, TOWNSEND & Co.,
 JAMES D. P. OGDEN,
 WILLIAM KEMBLE,
 BROWN, BROTHERS & Co.,
 C. BOLTON, FOX & LIVING-
 STON,
 GRACIE & SARGENT,
 ROGERS & Co.,
 LE ROY & PERRY,
 A. G. HAZARD & Co.,
 PRIME, WARD & KING.

E.

Statement of the value of merchandise warehoused at the ports of the United States, from August 6, 1846, to September 30, 1848.

Philadelphia.....	\$6,017,440
Oswego.....	1,186,177
Gloucester.....	5,069
Passamaquoddy.....	8,644
Baltimore.....	1,274,827
Newburyport.....	47,009
Detroit.....	6,153
Niagara.....	28,356
Boston.....	9,308,721
Bristol.....	128,790
Fairfield.....	3,983
Burlington.....	210,391
Fall River.....	11,846
Oswegatchie.....	1,365
Norfolk.....	52,008
Portsmouth, N. H.....	85,414
Mobile.....	36,648
Portland.....	666,582
Bath.....	83,313
New Orleans.....	2,579,634

* NOTE.—On page 130, for 42 438-1000 acres, read 49 86-100 acres. The diagram having been reprinted and altered to conform to a later survey.

Elizabeth City	5,937
Savannah	26,195
Providence	46,592
Castine	12,232
Rochester	55,105
Plattsburg	51,370
New York	20,546,250
Louisville	7,034
Bangor	59,637
Charleston	411,307
Buffalo	14,362
Salem	452,799
New Bedford	597
Georgetown, D. C.	60,074
Marblehead	1,231
Alexandria	47,538
Plymouth, Mass.	676
Richmond	26,733
Wiscasset	4,352
Middletown	33,904
St. Louis	56,228
Belfast	34,050
Jacksonville	394
Wilmington, N. C.	3,769
Galveston, Texas	184,004
New Haven	49,568
	43,934,308

Goods sent to United States warehouses, (unclaimed.)

New York, return of collector	\$14,617,658
Boston, estimated	6,422,224
Philadelphia	946,542
Baltimore	200,530
New Orleans	405,776
	22,592,730

Showing the total amount of merchandise sent to warehouses at the above ports, from August 6, 1846, to September 30, 1848, \$66,527,038.

This is an estimate as to Boston, including steamers, and as to Philadelphia, Baltimore and New Orleans, excluding steamers; in all the other ports no estimate has been made as to unclaimed goods.

F.

Instructions to commissioners to examine certain warehouse systems of Europe, with their report thereon, and a table of the accompanying appendices.

GENTLEMEN: You will, with all convenient despatch, visit the warehouses of London, Liverpool, and Birkenhead, and procure the following information at each place:

1st. The number of such warehouses where foreign imports are stored, and how far separated into distinct stores.

2d. The description of goods thus stored, and how far there are separate stores for different descriptions of goods.

3d. A description of the stores; how, and of what materials built; number of stores, and depth, and extent of cellars; how far they are fire proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom, and how far; the convenience of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus, whether by steam or otherwise.

4th. Whether the goods are insured, and how, and at what rates, and the means used to guard and protect the goods from combustion, and the building from fire and accident; how and at what times fires are permitted, or lights introduced, and in what manner.

5th. You will inquire particularly how far, and to what extent iron has been introduced, either for roof, rafters, joists, or otherwise, as well as the material for flooring; the expense of such buildings; the insurance, if any, on such warehouses, and the goods stored therein.

6th. The location of custom-house, appraisers' stores, and warehouses.

7th. How, and for what terms, and at what rate of rent the warehouses are leased, and how far they are public or private warehouses, and whether of both descriptions; how far merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses, and how far the government has the direction, control, or supervision of such goods or warehouses.

8th. The amount of goods stored, giving the description, as far as practicable, and the quantity and character of each; the rate of storage; the usual, and the average period of storage; the length of time the goods are permitted to remain in the warehouse without the payment of duties; the distinction and separation in location, or otherwise, of warehouses designated for goods entered for consumption, or for re-exportation.

9th. The mode of entering goods at the warehouse; copies of such entries and of all the forms used for entering goods; how far sub-divided into parcels; the form of certificate given to the person who has entered goods in the warehouse; copies of such certificates, and how they are used as a pledge for obtaining money; and, at

what rate of interest loans are made on such certificates, compared with other securities at the time; whether endorsers are required in such cases; whether such loans are made by the Bank of England, or by any particular class of bankers or brokers upon such certificates, and the aggregate of such loans, as far as practicable.

10th. The aggregate of goods warehoused at each of these places, and in what number of stores, and of what dimensions. The difference, if any, between the form of entering for consumption and re-exportation, together with the character of the proof required in order to obtain a drawback of duties; as also, removal of cargoes from port to port coastwise, or by railroads or canals to the interior, and copies of all bonds given for duties or otherwise, in connection with warehoused goods; how far the bonds are entirely dispensed with where the goods are deposited in public warehouses, and whether the duties are exacted if the goods should be consumed by fire in such warehouses, or destroyed on the way to or from them.

11th. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers, and how the labor is performed, including truckage, drayage, loading and unloading; shipment and exhibition of goods, whether by sample or otherwise, and how and to what extent merchants using such stores have counting houses only, and in what manner merchants and their clerks are admitted into such stores, and how far they are permitted to have access to the goods.

12th. A full description of the official names and duties of all persons transacting the public business in such warehouses, with compensation paid each.

13th. The hours within which the warehouses are kept open, their connection with the water used for extinguishing fire, and what articles are considered combustible or perishable and excluded from warehouses, and how or where the combustibles or perishable articles are kept, and for what length of time.

14th. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all, either in public or private warehouses, under any supervision or control of the government, and how the free goods are warehoused, as also goods that are unclaimed, together with the disposition of the same; as also goods that have paid the duties, after the payment has been made.

15th. How far the warehouses are separated into distinct stores, and the character of the walls and separation so as to prevent the extending of fire from one to the other; as also the location with a view to air, ventilation, access, light, &c.

16th. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouses, together with the delay on this account and detention of vessels, and what portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses; and how far

and for what time, and what place and under what guards, a vessel is permitted to be used as a warehouse.

17th. If on arrival at a second port, the goods are warehoused, the forms required, and the necessary certificate for cancelling bond at first port. If again shipped, the variation in the preceding forms, if any.

18th. Goods exported, whether under the custody of an officer, and the draymen, porters, &c.; whether under the sole control of the government.

19th. Packages in bad order, how repaired, re-packed, &c., and how far the merchant is allowed the control and supervision of such labor. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered, and how. Liquors, how transported to secure the article from adulteration; if cased, by whom? merchant or government.

20th. Penalties to guard against violation of warehouse laws; are securities required from storekeepers or those having custody of goods; if so, amount of such security, &c.

21st. Guards against burglary, thefts, &c.; checks on the storekeepers so as to truly ascertain the disposition of goods entrusted to their custody, the manner of keeping their accounts, how often examined to test their correctness, and by whom? how an examination is made of the goods on hand; and how often; the forms of their accounts; the expenses of storage, &c., how paid and to whom; and system used to secure accountability in the collecting agents, fees for bonds, certificates and orders for receipts and delivery, their amount, and how collected; the different forms for the receipt and delivery of merchandise, and difference, if any, for consumption, export or interior transit.

22d. How and under what restrictions, goods are transported by railways and canals; guards against frauds, burglary, &c.; whether if an examination of the goods has been made at the first port of entry, a second examination is required at the place of consumption, the form of certificate required to accompany such goods, and whether duty is assessed at the first port, or on arrival at place of consumption, and when and where paid.

23d. At whose risk the goods are during such transit, whether duties are exacted if the goods are destroyed by fire or other accidents of navigation or travel, and who bears such loss.

24th. What deductions, if any, are made for leakage, wasting, &c., during transit or on the voyage of importation, and under what restrictions leakage or loss by weight is made a part of damage caused by stress of weather.

25th. What security is required against the change or adulteration of goods in transit from one district to another.

26th. What returns, statistical or otherwise, and statements are made, and how often, and at what offices reports of the business done are made up; get forms of these returns, &c.

27th. What data these returns are made from; how they come to the office where they are used in making up the statement; if subject to alteration in any manner thereafter.

28th. If these data have any connection with the certificate or warrant issued as representative of the goods; on what data that certificate is issued. You will also make all such further inquiries as you may deem useful in connexion with the warehouse system, or our foreign commerce, and suggest such improvements as you may deem advisable. It is not in the power of this department to allow you any extra compensation for these services, but your actual expenses will be paid, including indispensable clerk hire, and an amount not exceeding \$100, as you may find necessary for the purchase of books to aid you in your labors, which books you will bring on to the Treasury Department at Washington.

You will be expected to report in writing, together or separately, or both, the result of your inquiries to this department, on or before the 20th of October next, and to come on at the same time to Washington city, for consultation with this department.

Your expenditures must be as economical as is consistent with the proper discharge of your duties.

Very respectfully, your obedient servant,

R. J. WALKER,
Secretary of the Treasury.

Mr. C. C. WALDEN and
Mr. D. P. BARHYDT.
July 29, 1847.

NEW YORK, July 31, 1847.

If Messrs. Barhydt and Walden can certainly reach here by the 30th October, their examination of the warehouse system may be extended to Havre, France.

R. J. WALKER,
Secretary of the Treasury.

WASHINGTON CITY, November 29, 1847.

The undersigned, in compliance with the preceding instructions, dated 29th and 31st July last, sailed from Boston on the 1st of August; visited the several ports of London, Liverpool, Birkenhead, Antwerp, and Havre; and, returning, left Liverpool on the 5th of October, reaching the United States on the 19th of the same month.

From the short time given for the investigation of the different warehousing systems, it was impossible to enter fully into all the minutiae of detail at all the ports, as contemplated in the instructions.

As the forms were most in harmony with our system, attention was particularly directed to a thorough examination into the manner of collecting the revenue at the different English ports named,

and the duties of the respective officers connected therewith. To the warehousing of dutiable merchandise was especially devoted the time and attention necessary to an understanding of the system in all its details. A system involving the security of so vast an amount of merchandise, and one which, as there practised, while it furnishes the most ample security to the revenue, affords increased facilities to commerce, and giving that nation almost a monopoly of the carrying trade of the world, would seem to realize the happiest effort of the commercial genius of Great Britain.

At Antwerp and Havre such general information as time permitted was collected, and will be found embodied in the report and appendices.

The replies to the interrogatories contained in the instructions have been placed in the numerical order in which they are there stated, that being most convenient for reference.

1. In Great Britain, the business of warehousing is left entirely to individual enterprise; the commissioners of customs, in whom the management of the collection of the revenue is vested, under the control of the Lords of the Treasury, stating generally the description of stores, fastenings, &c., which they consider requisite for the purpose, and all such stores eligibly situated are by them admitted to be bonded warehouses, placed under the joint lock of the customs and storehouse proprietors, and are free for the storage of dutiable goods.

From the great rise and fall of the tide, it is almost impossible for vessels to discharge at open piers in a tide-way as with us. This has led to the construction of artificial basins, with tide-gates, by incorporated companies, as in London, and by the town trustees, as in Liverpool and Birkenhead, for the purpose of giving greater facility and despatch to business. In London these docks belong to three companies with large capital, viz: the East and West India, London, and St. Katharine's Dock Companies, whose business it is to furnish labor for the discharge and loading of vessels, to store the goods and perform all labor connected therewith. They have constructed around their docks or basins large warehouses, entirely fire-proof, with cellars fitted for storage of every description of merchandise, and with every facility for sampling and arranging the goods, and for public sales.

These advantages of situation give to these companies almost a monopoly of the business—they storing free as well as dutiable merchandise. The government further facilitates them by placing in each dock a corps of officers, to do the custom-house business connected therewith.

These docks being somewhat distant from the seat of business, the companies provide, in addition, large warehouses in the city, to which they transport any merchandise required, without extra charge to the owner. And generally, from their large means, they are enabled to grant greater facilities than individuals. Their warrant or receipt for merchandise, for the same reason, is as current as any other security in the market, and loans are made on them at the lowest rates of interest.

At Liverpool and Birkenhead, the ownership of the docks is in the hands of the city or town authorities, who select a portion of their number, who, with a like number selected by merchants paying dock dues, constitute the board for the management of the docks. In Liverpool the basins have, with but one exception, only sheds for the temporary protection of goods from the weather while loading or discharging; the merchandise being stored in private bonded warehouses in different parts of the city. The exception referred to is the Albert dock, which has large warehouses attached, after the London plan, and which has but lately been completed. The docks at Birkenhead are not yet finished; they are to have warehouses attached, which will be made bonded stores. Owing to some difficulties of title, the work has been delayed, but will probably soon be completed; when so, the Birkenhead docks will, probably, not be inferior to any similar establishments in existence.

Plans of the docks at the different ports are annexed. See appendices A, B, C, K 2, and W.

The warehouses at the different basins are built, as will be seen by reference to the map, in large stacks, subdivided into stores convenient for the storage of different descriptions of goods, containing sample rooms, &c., the communications between the different subdivisions being closed at night for security against fire:

There is also in each port, a store attached to the custom-house, designated as the queen's warehouse, to which all goods that may be seized for violation of law, unclaimed passengers' luggage, and surplus stores of ships, are sent; but this store is not used for warehousing merchandise.

2. The articles thus stored consist chiefly of foreign imports paying the higher rates of duties, and those bulky articles paying low duties, on which the expense of frequent removals bears heavily. Separate stores are generally provided for sugar, molasses, tobacco, teas, silks, cinnamon, indigo, and coffee, or parts of different stores so constructed as to be most convenient for storage of these articles, security against combustion, gaining easy access, sampling, &c., keeping in view the greatest economy of labor. Goods prohibited for home consumption are permitted by law to be warehoused, such goods being marked prohibited, and kept separate from those entering into consumption.

The refining of sugar being allowed in bond, the commissioners of the customs have power to make sugar-refining houses bonded warehouses for such refining.

The practice of making frequent changes in packages of goods, under the permission of the commissioners of the customs, creates a necessity for enlarged storage room.

For the arrangements for storing different descriptions of goods in the East and West India docks, London, see appendix W.

3. The warehouses in the East and West India and London docks in London, are constructed in a substantial and fire-proof manner, the roofs of slate or tile, and the doors and windows of iron. The lower floors are generally of stone, on arches sustained by pillars

of stone or iron; the upper floors are of wood, sustained by wooden pillars. The stores in these docks are of different dates of construction, the more modern ones embracing the most approved modes of building at the time. See appendix W.

In the St. Katharine's dock, the stores having been more recently built, are generally of a better description, the lower stories being on arches supported by iron pillars, and the floors of the second story of iron plates. Underneath all, are cellars for the storage of liquors, with arched roofs, supported by iron or stone columns. These cellars are of immense extent, and, in the London dock alone, comprising twenty-two acres. The floors are fitted with iron skids for the stowage of the casks, and their easy movement from one part to another.

On the piers in these docks are also constructed sheds for the protection of merchandise while discharging and loading, and for custom-house examination. These sheds are supported generally by iron columns, and in some instances have iron roofs, and railways laid through them for the more convenient removal of merchandise by hand trucks.

The other bonded warehouses are private stores of fire-proof construction, within which no offices or counting-rooms are allowed, built to comply with the circular of the commissioners of customs, as per appendix L.

The stores in the Albert dock, Liverpool, (the only dock having warehouses at that port,) the undersigned think the most perfect in every respect which they visited, being built entirely of stone and iron, no wood whatever entering into their construction. They are built around the basin, five stories in height; the floors are of tile, laid on arches throughout, supported by iron and stone columns, the space between the bricks and tile being filled with concrete. The walls are three feet in thickness at the first story, diminishing to eighteen inches at the roof—the latter being of tile, and the party walls rising four feet above it. The second floor projects, as in St. Katharine's dock, to the water's edge, with a hatchway in the intervening space between the water and the main building; goods are thus by cranes taken from the vessel, and placed within reach of the hoisting apparatus. The height of this ceiling being increased to admit the working of the crane under it, the pillars are notched to admit of temporary floors being laid, preventing the waste of room that would otherwise take place.

The private warehouses at Liverpool are of the same construction generally, as in London; the transient sheds referred to in No. 1, are built of brick with tile or slate roofs.

The warehouses at Birkenhead, are in progress of construction; for particulars of which, see appendix C.

The hoisting apparatus at all the docks in England, was the ordinary crane to hoist from the vessel, and in some instances, to raise and lower from and to the vaults; but the general plan in the stores was by the ordinary wheel and fall, in general use in this country.

The depth of water in the Liverpool docks will be seen by ref-

erence to appendix B; in the London dock, appendix A; in the St. Katharine's, D; in the Birkenhead, C; and in the East and West India dock, London, W.

For descriptions of these docks more in detail, and for full particulars concerning location and construction of warehouses, capacity of stores, &c., see appendices A, B, C, D, K¹, K², and W.

4. In the private warehouses, neither lights nor fire are permitted by the customs; but in their docks, the regulation of the matter is left to the dock companies. In their warehouses it is strictly forbidden; but it is permitted in the offices and on board the vessels laying in the docks, under close restrictions. "No lucifer matches, or other articles of an inflammable nature, are permitted to be housed;" neither are pitch, tar, rosin, gunpowder, lucifers, turpentine, woollen rags, or waste, or cotton waste, hay or straw, allowed to be landed in the docks. Should any hay or straw, pitch, tar, rosin, or turpentine, be brought in for ship stores, the articles may be put on board; but must not be lodged on the quays. In the vaults, lamps are permitted. In each dock there is a day and night police always on duty, and a certain number of their servants are drilled to work the fire engines belonging to the company. The organization is complete and perfect, and every means used, as will be seen by reference to their regulations, to guard against and extinguish fires; tools are at hand to scuttle vessels if it be necessary, and they are subject to the most severe regulations whilst in dock; this severity being absolutely requisite, as a fire, occurring at low tide and once obtaining the mastery, could not be checked till all the shipping were destroyed or sunk.

The government not being warehouse proprietors in any way, the question of insurance lies solely between the importer and store owner. The superior construction of the stores in the docks, and the known vigilance exercised by those companies, makes the rates of insurance on goods deposited there, less than when in other stores. For ordinary merchandise in private bonded stores, the rates average 37½ cents for \$100, while in the docks it is stated, as will be seen by reference to appendices D and W, to be from 7½ to 12½ cents per \$100. As far as could be ascertained, the general custom was to insure. For further particulars, as regards the prevention and extinguishing of fires, see appendices A, K¹, K², and W.

5. In the dock warehouses originally constructed, iron was not used as a material for building, being only used in some cases for braces to strengthen; but in those more lately built, it has entered to some extent into the construction for rafters, joists, and flooring; for pillars it has been more generally used; the St. Katharine's dock, in London, and the Albert dock, at Liverpool, using iron pillars filled in with brick, as the support, in most cases, to the second floor. The London dock company have also used it to a considerable extent, for pillars in the last vaults constructed. The sheds on the dock piers at London, are generally supported by iron columns, as previously mentioned; and the intention is hereafter to increase its use, experience having demonstrated, from the use made

of it in constructing the large railway stations, that it is the lightest and best material for large sheds and roofs. The flooring in the warehouses is usually made with reference to the character of the goods to be stored; where a smooth surface is very requisite for the preservation of the article, iron has been somewhat used. In the Albert docks, before mentioned as combining the most modern improvements, tile has been used, laid on concrete made perfectly smooth, for sugar and molasses; such a floor, or one of stone slabs, being considered the best, the drainage requiring it to be frequently scraped and cleaned.

The buildings are kept insured by the proprietors, the rate being from one-sixth to two-sixths sterling per cent. The merchandise is generally insured; see No. 4.

It is difficult to ascertain the cost of the different docks, they having been constructed at different periods. The cost of the Albert dock was £318,000.

6. The custom-houses in London and Liverpool are near the wharves, and in the vicinity of the principal portion of the warehouses. Appraisers' stores are not known, the appraisal of goods being made by the landing officer at the time of their landing.

7. The storage of merchandise in bond in England, as stated in No. 1, is entirely a private business, the government having no interest in any stores or warehouses, except in the store known as the Queen's warehouse, appropriated solely to the storage of seized goods, stores or crown property, and with the single further exception of tobacco warehouses.

This article being subject to the very enormous duty of 9s. per pound on manufactured, and 3s. per pound on unmanufactured, and thus offering great temptations for frauds, as a measure of safety, the government have hired buildings in the docks of London, and some equally safe places in other ports, under the sole control and the custody of their own officers. Experience has demonstrated, however; that the property would be equally safe under the usual restrictions; and we were informed that the commissioners of the customs contemplated placing it on the same footing as other goods.

On the arrival of a vessel, the consignee of her cargo may select any bonded warehouse for its storage. The charges for such storage and labor being a matter of bargain between the parties, competition ensures the lowest prices, and thus enables bonded goods to be stored at the lowest rates. Merchants consequently prefer having their goods in bond, and so common is the custom, that as a general rule, the stock of dutiable foreign imports in Great Britain, except those quantities withdrawn for retail, may be ascertained by the quantity in bond on custom-house books.

The bonded stores are under joint lock of the customs and the warehouse proprietor, the importer, unless he be at the same time the store owner, having no custody; the store is under the charge of a customs officer known as a locker, who receives, delivers, and keeps account of all goods coming in or going from the store.

The warehouse proprietor is allowed at any time during business hours to have access to any goods stored on his premises, but the goods cannot be in any way changed from their original character without the previous permission of the commissioners of customs; they may, however, be changed from warehouse to warehouse, and from one port to another without payment of duty, under the formalities hereinafter set forth.

8. The amount of goods in bond in the different warehouses it was impossible to ascertain with any degree of correctness; but, when the capacity of the stores of the dock companies, and the large number of other stores used for that purpose, are considered, it must necessarily be very great. The capacity of the warehouses in and connected with the docks in London may be estimated at 600,000 tons. Many free goods being stored by these companies, the dutiable quantity could not be estimated.

For the rates of storage in London docks, see Appendix A.

For	do	in St Katharine,	"	D.
For	do	in Queen's warehouse,	"	M. page 337.
For	do	in Albert's dock,	"	B.
For	do	in East and West India	"	W.

These rates are generally higher than in private stores, but the advantages of greater security in storage, and facility of access to the property, with cheaper insurance and greater despatch in business, cause them to be generally preferred. As a general rule, there is no diminution of rates of storage in consideration of the length of time, except on wood and on wines.

Goods are permitted to remain in bond three years, at the end of which time the commissioners of customs have power to extend the time; which is generally done from time to time, unless in cases of deterioration of property. The surplus stores of a ship are not permitted to remain in Queen's warehouse over one year, they being then sold for charges and duty. Dock companies have been given the power by charter to sell any perishable goods for charges in two months, and other goods in twelve months, first paying to the customs the duty.

There is no distinction or separation of goods designed for consumption or exportation, except in the case of goods prohibited for home consumption and imported for exportation; such goods are marked prohibited and stored separately. These goods, on landing, are generally placed in the most convenient situations for exportation, but there are no stores used expressly for that purpose; what are termed export sheds in each dock being used for the temporary receipt and examination of goods before going on board the vessel.

9. The mode of entering goods for warehousing, is by an entry and two copies; one copy for the collector, and one for the comptroller of customs; the original entry, after bond given, going to the warehousing department, where it is copied into the landing officer's book. These books are registered in this department before being issued to the landing officer.

The importer is not required to subdivide his entry into parcels,

unless the description of goods imported renders it necessary. A separate entry is made for different descriptions of goods, however, as sugars, nutmegs, liquors, &c.

Separate landing books are prepared at the custom-house for free, dutiable, and for warehouse goods, the warehouse entry always giving the store to which the goods are going. Into these books the particulars of the entry are copied, and the officer immediately underneath makes his return, weighing, measuring and marking such goods as require it, and giving in his book, a full and complete account of the goods.

On those for warehouse, he marks the initials of ship and master, the time of import and weight, if necessary.

Liquors he causes to be gauged, giving returns thereof and of the proof of each cask, entering every particular in his landing book. The goods are then sent to their different destinations; the officer taking care that those for warehouse, go by proper persons, and designating the route if necessary. A ticket is sent with each load, and at the close of each day's business, the landing officer's return is examined with the account of the locker at the store, thus daily securing a correct delivery of the goods. This landing book is not allowed to have any leaves abstracted or calculations erased; every leaf is stamped and must be accounted for.

Great care is taken to make it contain a perfect description of the goods, as it forms the basis of all the warehouse accounts.

For particulars of the practice in detail, and for the forms of all descriptions of entries and landing-book, see appendices E, G, F, and W.

The certificate issued or given to the person who enters goods in warehouse is issued by the party who receives them on storage. As such, it is considered as evidence of property, and is further secured by act of parliament, securing the holder of such certificate in the perfect ownership of the merchandise; for which, see appendix B, page 536.

Its value, however, depends, in a great degree upon the character and reputation of the party issuing it. Consequently those issued by the dock companies of London are entitled to the highest credit. Loans are made on such certificates by all banks and bankers, and not by any particular class, at the current market rates for the best securities, and they rank generally as among the best in the market. No endorsers are required. The aggregate amount of such loans it was impossible to ascertain. For forms of such certificates, see appendices A and E.

10. The aggregate amount of goods warehoused at each of the ports visited, it was impossible to ascertain with correctness. For the amount warehoused during the year by the East and West India Dock company, see appendix W. The amount of value of merchandise in warehouse in Great Britain is estimated at \$387,200,000; stored at London, in docks and private warehouses, costing, as near as could be ascertained, \$40,000,000.

The entire number of stores and warehouses, and their dimensions, it was also impossible, from want of time and facilities, to

estimate, and no recorded account could be found. Of the three great docks at London before mentioned, however, the dimensions appear in appendices A, D, and W.

Different forms are used in entering goods for consumption and re-exportation, as per appendices E, G, and W. In cases of re-exportation of goods, a bond in double the amount of duty, with one surety, is required for their delivery at the foreign port of destination, and they are carried to be shipped under the care of a proper officer of the customs, and by such ways as he shall authorize; otherwise they are forfeited. An entry for export may be dispensed with, a certificate of bond having been given, being sufficient authority for the warehouse keeper to deliver for shipment. Goods, after entry and landing, may be entered and shipped for re-exportation without actual lodging in warehouse, being considered as constructively warehoused; and the account taken for the re-warehousing may serve as the account for delivering the goods for payment of duties or for shipping.

In cases of transportation of goods from port to port, coastwise, by railway, or otherwise, twelve hours' notice in writing of the intention to remove must be given to the warehousing officer. Entry is made, and bond for delivery at the port of destination is given in double the amount of duty, with one surety, specifying the mode of conveyance and time allowed for the transit. By land carriage, this is, in stage coaches or railways, 7 days; any other description of wheel carriage, 14 days; by inland navigation, one month; coastwise, in steam vessels, 14 days; in sailing vessels, not exceeding two months. On presentation of a certificate that bond with security has been given, the warehouse keeper may deliver the goods for removal the same as if an entry had been made and passed for the same, he endorsing the delivery on the certificate.

The officers, upon satisfying themselves that the packages are in the same state as when imported, may permit them to be removed without being re-weighed. Each package is to be marked with its contents when practicable.

In cases of the deposit of transported goods in warehouses, for which security is required, but for which the proprietor has not given bond, the removal bond remains in force until a proprietor of the warehouse, or purchaser of the goods, gives a fresh bond.

When necessary, the officers at the port of arrival may call upon the consignees of goods to pass the proper entries for the same.

Upon entry being made and bond taken for the removal of goods, a letter of advice, containing an account of all particulars, stating mode of conveyance, time allowed for transportation, marks, numbers, and description of packages, contents, quantity and quality, is transmitted from the port of removal to the port of destination. And from the port of arrival, after entry made, is transmitted to the port of removal a certified account of the goods as they find them, which is noted in the books at the port of removal. If all is correct, the bond is discharged. If the goods do not arrive by the same conveyance named in the letter of advice, the fact is stated in the certificate.

The bond for re-warehousing of the goods may be given either at the port of removal or of destination. If it be given at the port of destination, a certificate thereof is, at the time of entering the goods for transportation, produced at the port of removal.

If the time allowed for removal, which is according to the conveyance, as before stated, has elapsed without advice having been received at the port of removal of the arrival of the goods at the port of destination, the officers of the last-named port are called on for an explanation of the cause; and, if the merchandise has not yet arrived, the matter is forthwith represented to the board of commissioners of the customs for directions.

For copies of all bonds, letter of advice, certificates, and forms, generally given in connexion with warehoused goods, and details of practice, see appendices G, E, F, and W. The commissioners of the customs, in appointing warehouses for the reception of dutiable goods, require general bond, with two sureties, from the proprietors thereof, whether individuals or companies, for the full duties of importation on all such goods as shall at any time be warehoused therein, or for their due exportation.

If the proprietor be not willing to give such security, the different importers are required to give bond upon their several importations in double the amount of duty, with one surety. The system of general bond (it possessing many advantages) prevails in practice.

If goods are destroyed or lost by any unavoidable accident, either on shipboard or in landing or shipping, or in receiving into or delivering from warehouse, or whilst in warehouse, the duties are remitted.

When goods deposited in warehouse, for which general bond has not been given by the proprietor, but special bond by the importer, are sold, the importer's bond may be given up, and that of the purchaser taken in lieu.

Goods are not received back into warehouse after delivery therefrom.

11. The warehouse companies were the only sources from which any information in answer to this question could be derived. (See appendices K¹, K², A, D, and W, where a full description of the books, and the number and character of the clerks and other officers, is given.) The labor is performed by the warehouse proprietors; and from that source and the storage their revenue is derived: the truckage, loading and unloading, shipment and exhibition of goods, &c., are all performed by them.

Merchants are allowed to take certain quantities of goods free of duty as samples, (see appendix N,) and by such samples, or by comparison, sales are made by brokers or by public sale.

Counting-rooms are not allowed in stores where goods are bonded—the entire building being under the customs lock. Importers, generally, have no stores attached to their counting-houses—depositing all their consignments with the dock companies, or other warehouses—they or their authorized clerks being allowed access to their goods at any time within business hours, accompanied

an officer of the customs; or, if they have stores, they use them generally for free goods, preferring to deposit them with known and established warehouse proprietors, on account of the value of the certificates of deposit or warrant, as a basis for loans and a facility for sales.

12. The out-door officers, transacting the customs business connected with warehousing, are the surveyor general, inspector general, landing surveyors and landing waiters, and lockers; in doors, the warehouse comptroller, warehouse keeper, warehouse registrar, and jecquer, and their respective clerks. For the duties of each officer, and all others connected with the collection and security of the revenue, see appendix O, Nos. 1 to 38.

From the evident disinclination on the part of gentlemen to answer the inquiries as to compensation, the undersigned forebore to press the question. The compensation paid to their officers and servants by the East and West India Dock Company, however, is stated in appendix W.

13. The warehouses are kept open for the transaction of business from 8, a. m., to 4, p. m., from 1st of March to 31st October; and from 9, a. m., to 4, p. m., for the rest of the year. The same hours of attendance are required from the customs officers attached thereto.

The water to extinguish fires is procured from hydrants, and from the river; the East and West India, the London, and St. Katharine docks, have each, in addition to the usual fire engines belonging to, and kept within, the dock walls, a floating fire engine kept in constant readiness, which can at any moment be set to work, throwing water at the rate of 200 gallons per minute. (See appendices A, K², and W.) Naval stores, gunpowder, hemp, flax, lucifer matches, acids, hay, and straw, woollen and cotton rags, or waste, and spirits, are considered combustible articles, and none of them (see No. 4 of this report) are allowed in the docks, except spirits, hemp, and flax.

The combustible articles excluded are stored in yards in the suburbs of the city. No prohibition of warehousing is made of perishable goods; they are allowed to be warehoused, if desired—the watchfulness of the warehouse proprietors, in securing their storage by sale before the property becomes deteriorated in quality, securing the government against loss.

14. The expense attending different descriptions of goods, it was impossible to arrive at, (except so far as the rates of storage were concerned, as per the printed rates in appendices A, B, D,) the cost depending upon the degree of labor required for sampling, &c.

As a general rule, as has been before remarked, all dutiable imports, except small importations for retailers, are put in bond under customs lock. This has arisen from the credit thus obtained for the duties; whilst equal facilities, if not greater, are given for sale, either for consumption or exportation, with all the privileges of sampling, repacking, dividing packages, sorting, &c., that an importer could have in his own store; and, unless he should be in

a large business, and compelled necessarily to have warehouses attached to his counting-room, at a much cheaper rate.

The business of storing bonded goods has been reduced to a system, and has become as regular a business as any in Great Britain. The consequence is, great competition, the lowest possible rates, and every facility for the importer to make what disposition he may subsequently choose of his property.

Free goods are stored in the dock warehouses, but in separate stores from dutiable goods; the customs officer of course taking no cognizance of them. Goods are allowed to remain after the duty is paid, that being a mere question of storage between the parties, the government taking no farther interest in their disposition.

The dock companies are allowed by law to make a warehouse entry for all unclaimed goods, remaining unpermitted 48 hours after a vessel begins to discharge at their docks, they giving bonds for the duty; they are allowed to hold the same a given time, according to the description of goods, selling them for charges, freight and duty. If goods should remain unclaimed on board a vessel not discharging at one of the docks, the captain may, after fourteen days, send them to the Queen's warehouse, to be sold at the expiration of three months, the proceeds, after deducting duty, freight and other charges, to be held for account of the owners.

15. The warehouses are constructed with party walls, separating the floors in divisions, and with double iron doors and stone staircases. There is a suitable space reserved between each stack of warehouses.

The light and ventilation are perfect. The windows of each of the warehouses are secured by shutters either wholly of or cased with iron. The docks are separated from private buildings by a boundary wall, see appendices K², page 188, and W. The superintendent of the docks is required daily, after the close of business, to visit every store and examine whether the doors separating the stores and those separating the staircase from each floor are closed, but not locked, and another officer visits the stores each morning to see that the duty has been performed and to report violations.

16. In the new warehouses building at Birkenhead, a railway connecting with the roads to Manchester, Birmingham, London, and other principal places in Great Britain, has been constructed so as to admit of discharging or receiving goods immediately from the carriages into the stores. Between each row of stores is an avenue on which are laid three lines of rails, one passing close to the buildings on each side, and a third in the centre to receive the carriages when loaded or discharged. Immediately within the dock walls is a scale on the railway for weighing the carriages, a plan of which is annexed in appendix C. Goods for any part of Great Britain may thus, directly, upon passing the doors of the warehouses, be placed in course of transit without any further charge for labor.

It is in contemplation, likewise, to bring the Manchester road into the new docks now building in the northern part of Liverpool. At Antwerp, the railway to Cologne, Paris or Ostend, starts from the entrepot, thus affording great facilities for goods destined for

Germany or France, and also those to be shipped from those countries; goods passing through Belgium are placed in a railway carriage in the Antwerp warehouse, the customs lock is placed on it, and the conductor of the railway delivers it intact at the frontier to which it is destined, thus giving facilities and despatch impossible with any other mode of conveyance.

The time occupied in warehousing cargoes of goods depends greatly upon circumstances—as delays arising from discharging parts of the cargo into lighters to go to other warehouses, waiting for ballast, and for entries at the custom-house. The last named cause is, however, to a certain extent, obviated, the dock companies having special power to enter all goods unclaimed in 48 hours.

The celerity with which a cargo may be landed and warehoused, may be judged of by the following statement of the time expended in discharging goods by the St. Katharine's Dock Company—eight hours, including half an hour for refreshments. (See appendix D.)

	Greatest despatch.	Ordinary despatch.
Tallow, casks.....	1,006	550
Flour, barrels.....	4,568	2,000
Cotton, bales.....	1,203	500
Hides, dried.....	3,800	2,500
Sugar, bags.....	7,400	3,000
Do Havana, chests.....	1,500	550
Do hhds.....	350	250
Hemp, bales.....	1,161	500
Do and flax, tons.....	86	50
Oil in casks and butts.....	290	100
Brandy, puncheons.....	336	200
Wine, pipes, hhds. and quarter casks..	529	250
Indigo, chests.....	1,131	450
Coffee, bags.....	5,450	2,000

See also E, of appendix W, for time of the East and West India Dock.

In shipping goods from the warehouse, the goods are delivered into the vessel as fast as the crew can stow them away. The time, therefore, is influenced by the activity, or otherwise, of the captain and crew.

No such practice is permitted as using a vessel as a warehouse, but goods having been landed and examined may be considered as constructively warehoused, and exported or transported in bond to another port. Goods at such second port may be entered at once for consumption without actually going into store, being again considered as constructively warehoused.

17. The rewarehousing of merchandise at second port is done in

the same manner as at port of importation, and entry made in same manner. When the merchandise has been received in store, notice of its receipt is forwarded to the port from whence received, which cancels the bond given for the safe transit. (See No. 10 of this report.) If the goods are again shipped, the forms are repeated; no difference being made whatever, whether the warehouse port be changed once or oftener.

The goods, when rewarehoused, are held on the terms of the first warehousing. The time of remaining is reckoned from the day of the first warehousing, and the goods can remain in bond no longer than three years from that date.

18. Goods exported in bond are shipped under control of a customs officer, who designates the manner, route, and conveyance. The draymen and porters are not under the control of the government, except being licensed as such by the local authorities.

When goods are removed from one warehouse to another in the same port, as may be done upon permission being given by the commissioners of customs, they are accompanied by an officer.

19. The object of the British government being to make their country the entrepot of the world, the practice is to grant to merchants warehousing goods, the utmost facility consistently with the security of the revenue. The description and character of packages may be changed, new packages substituted, &c., so as to suit the different foreign markets. All sorting, separating, repairing, and alterations, that may be judged necessary for the preservation, sale, shipment, or legal disposal of goods, are permitted; application having been first made to the commissioners of the revenue, in whom the sole authority is vested to grant permission for making such alterations.

These alterations, and all necessary repairs, are made under the supervision of an officer of the customs, and by the warehouse proprietors at the expense of the owner of the goods, who gives special directions as to the nature of the operations. Such repairs as are necessary to put the packages in good order for stowage and safety being required at landing, before they are placed in warehouse.

Sugar refiners may remove sugars and molasses to premises under the locks of the crown, approved of by the commissioners of customs for refining the same; giving bond to refine such sugars and molasses, and that the total of refined sugar, and the treacle produced by the process, shall be duly exported or returned to a bonded warehouse within four months.

And such sugar and molasses may be transported to other ports, the gross weight and tare being marked on the cask, and a sample transmitted to the port of destination, with the letter of advice.

Spirits and wines may be bottled for exportation as stores.

Brandy, in warehouse, may be added to wines in quantities not exceeding one to ten. In cases of diminution of quantities in packages of spirits and wines, they may be filled up from other packages of the same; and the casks so emptied may be withdrawn from warehouse free of duty. Wine may be racked from the lees,

and may be mixed with other wine of the same description, all import brands being erased from the casks, and the lees may be destroyed without payment of duty thereon. Separate vaults are appropriated for the bottling of spirits and wines. In no case rum to be bottled; or deposited before or after bottling, in same warehouses as wines. In repacking, the excess of quantity may be, if good, entered for consumption; if worthless, destroyed, and the quantities marked on the new packages, and such is deemed the imported package. No foreign casks, bottles, corks, or other material, are used, except such as the goods were originally contained in, without such articles having been entered, and the duties paid thereon.

Damaged goods, cloths, &c., are allowed to be taken from warehouses, and cleaned, pressed, &c.

Pongees and other white silks to be printed, dyed, or cleansed, handkerchiefs to be hemmed, also indigo, nutmegs, rhubarb, &c., to be sorted and separated for repacking with reference to quality.

Rice or paddy may be cleaned in warehouse; copper and lead be taken to extract silver, the whole weight being returned or accounted for.

Timber may be sawn in bond; four inches to be left at the end. Grain may be taken from warehouse and kiln-dried; grain in bulk may be put in bags.

Perishable and valuable goods may be landed from vessels in distress, inward or outward bound, and be removed for cleansing and making merchantable, bond being given for their return to a warehouse in three months.

Spirits are vatted, the casks being emptied into vats varying in capacity from 5,000 to 15,000 gallons. On being returned to the casks, the letter V is cut in the head, with numbers indicating the various importations, combined in a certain vatting, of which the cask forms a part. Samples are previously taken from each package—two from each; one is retained at the warehouse, and, when a quantity has accumulated, these are mixed, returned into casks, and sold for the government. The equivalent sample is retained by the merchant, government not collecting duties on his samples. On wines and spirits in bottles being sampled, the amount taken must be returned and the bottles recorked. See appendix M, pages 346 to 350.

The dock warrant being the representative of the value of the spirits, the credit of the dock company is pledged to express what the article is. The vatting and the combination of qualities are therefore indicated by the characters cut upon the head of the cask.

Whilst permitting the mixing of the different qualities of liquors of the same sort, no mixing of different kinds of spirits is allowed, except when to be exported, save in the case of brandy and wine, before named; and in all cases of vatting and mixing, the import marks are erased from the cask.

Upon any alterations being made in the packages, the warehouse

proprietors require the warrants given therefor to be previously lodged with them.

The accumulations of sugar and molasses on the floors of the warehouses are periodically scraped and weighed, and an allowance of one third of the quantity being made for dirt, if molasses, and of three fourths, if sugar, the duty is collected on the remainder.

Brandy is permitted to be imported in small casks of ten and fifteen gallons, and warehoused when intended for exportation to Mexico and South America.

To guard against adulteration of wines and liquors in transit, samples are taken, and the proof and quality stated in the letter of advice containing particulars. If, after arrival at the port of destination, and comparison with the letter of advice, adulteration is suspected, the samples are transmitted from the port of removal, and a comparison is made therewith. The casing of packages is not required.

20. The guards against violations of warehouse rules, or any misappropriation of the property, are the bond and the joint custody of the government and the warehouse proprietor. To insure the safety of the property, laws have been passed (in warehousing act 8 and 9 Vic., chap. 91, sections 10, 11, 12, 13) securing to the importer at all times easy access to his goods, and the immediate production of the same when required; also laying heavy penalties on the proprietors for any person having access to the property except in presence of the locker or customs officer, and for the proprietor, or any other person, assisting in any way in fraudulently removing the same from the stores, or in subsequently concealing it, and making the proprietor liable for the duty on goods so removed. Should the officer embezzle, waste, or spoil any of the property committed to his custody, he is deemed guilty of a misdemeanor, and punished accordingly; and if such officer be prosecuted to conviction by the importer, consignee, or proprietor of such merchandise, the government repays the amount so embezzled, &c. See same act, chap. 91, sec. 47.

No security is required from the lockers, it forming one of the few exceptions to the general rule of requiring securities, and the exception is probably made, from the fact that it is not in his power alone, to embezzle or waste the property under his care.

The different dock companies punish irregularity and disobedience of their rules and regulations by their servants with suspension for the first offence and dismissal for the second.

Inebriety or dishonesty is punished by peremptory discharge. For further details of checks and penalties see appendices K' and K'.

21. The guards against burglary and theft, in the docks of the company, depend chiefly upon the internal police; their stores being surrounded by walls, and having officers stationed at each gate, the property becomes very secure against embezzlement. In the private warehouses due regard is had to the fastenings required, as will be seen by reference to appendix L.

The goods stored with the dock companies are generally ex-

amined only once in three years, though an examination of particular lots is more frequently made. The great capitals of these companies, and the admirable manner in which they conduct their business generally, together with their vigilant police regulations, render the government less exact than with private stores. The officer (locker) in charge of the latter stores keeps a daily account of all receipts and deliveries, and also a general storage ledger, showing the party storing, the nature of the goods, and the part of the building in which stored. He is under the daily supervision of an officer termed a superintendent locker, whose duty it is to visit each store and see that these duties are properly performed. His receipt and delivery book is also daily examined by the books of the officer discharging cargoes for such store and by his orders for delivery. These officers are, once in each year, transferred to another store, and their account of goods on hand is examined by their successor, who then becomes responsible for the property.

The storage and other charges are collected by the proprietor, and he is entitled to hold property after payment of duty until such charges have been paid. For the manner of keeping the books of the large warehouse companies, as also of the officers of the customs stationed in the establishments, with all the forms for the receipt and delivery of merchandise, see appendices A, D, E, G, K, and W.

22. There are no restrictions upon the removal or transportation of goods from one port to another, in bond.

Giving the goods entirely into the custody of the bonder, at whose risk they are during transit, the government relies upon the bond, letter of advice, and samples, for the security of the revenue.

If, on arrival at the second port, the goods are going immediately into home consumption, no further examination is made, if contained in the original packages as imported, and they need not be entered for rewarehousing, but an entry for consumption may at once be made; the duty at a second port being assessed in all cases upon the quantity and value fixed at the port of importation, subject to such allowances as are hereinafter stated, in No. 24; and duties in all cases are assessed and paid only when and where finally withdrawn for consumption.

The certificate accompanying the goods is the letter of advice described in No. 10 of this report.

23. The goods in course of transit are solely at the risk of the parties transporting; but, if lost by accident while on the way from one port to another, the duties are remitted in the same manner as if destroyed while in warehouse. (See Nos. 10 and 24 of this report.)

24. Goods paying specific duties receive abatement of duties for damage on voyage of importation, provided proof is given that the damage actually occurred on the voyage before landing, and provided the claim for abatement is made at the time of landing and examining the goods, except on the following articles: Cantharides, cocoa, coculus indicus, coffee, currants, figs, Guinea grains,

ipecac, jalap, lemons, nux vomica, opium, oranges, pepper, raisins, rhubarb, sarsaparilla, senna, sugar, tea, tobacco, wines, and spirits, and except on wrecked goods, or those found at sea, on which no allowance is made.

Cocoa, coffee, or pepper may be abandoned in warehouse for duties, the duty being charged only on the quantity taken. On pepper, two per cent. is allowed for wastage. Cocoa, hams, coffee, cheese, currants, figs, raisins, sugar, spirits and wines, pay duties on actual quantities delivered. No allowance, as a general rule, is made on other goods; but the commissioners of the customs have power to remit the duties on the whole or any portion of the goods lost or destroyed in the warehouses, and to them appeal is made in all doubtful questions; the general practice being, as far as could be ascertained, to assess duties only on quantities delivered, unless the deficiency was occasioned by fraud.

Deficiency in quantities on the voyage of importation is not a question entertained by the customs; the entries, if specific, being levied only on the quantities landed, and the basis of the ad valorem duties being the valuation as landed.

Allowance is made for damage or total loss in transit, but not for deficiencies, as the goods pass out of the hands of the government officers. In some extreme cases, however, the commissioners have made allowances, upon the proof being positive that the deficiency was the result of accident.

25. The security against the adulteration of goods in transit is in the taking of a bond, the letter of advice containing particulars, the samples, and the comparing of quantities and qualities, and condition, with the letter of advice and samples, as hereinbefore stated in Nos. 10 and 19.

26. A return of the receipt into, and deliveries from warehouse is made up quarterly by the comptroller of warehouse accounts, showing the description of goods warehoused during the quarter, the countries whence imported, the quantities imported in British and foreign ships, and received coastwise, and the amount in warehouse at the commencement of the quarter; and showing the quantities delivered during the quarter for consumption, and the duties received thereon; the quantities delivered for exportation and transportation, and the quantities in warehouse at the close of the quarter.

At the same time is also made, a return of the goods not the growth or produce of the kingdom, re-exported therefrom; showing the species of goods, the countries to which exported, the quantities in British ships, and the declared value.

A monthly account is also made up at each warehousing district, and signed by the collector and comptroller of customs, showing the quantities of the principal articles of foreign merchandise imported; those duty free, those warehoused, and those not warehoused; the quantities delivered from warehouse for consumption; the amount of duty received thereon, and received on the goods entered for consumption direct, without going into warehouse.

A similar monthly account is made of the quantities of foreign

merchandise exported, showing those exported as merchandise, and those shipped as stores.

Values are not expressed, except in the return of goods exported, first named, which expresses the declared value. For the forms of these returns and statements, see appendices E and G.

27. The returns mentioned in No. 26, are compiled from the record in the books kept in the offices of the comptroller of warehouse accounts, and of the warehouse keeper. The record is made in these books from the landing books, which show the quantities actually received into warehouse, as entered therein by the landing officers. The general particulars, of importer's name, vessel, article, and store to be housed in, having been first entered in the warehouse keeper's register from the merchants' warehousing entry at its presentation, the quantities, and all particulars in detail being entered after the completion of the landing, as above stated. The entries recording the warehousing of goods in the books of these officers are thus made complete, after all the weighing, gauging, &c., is completed; these being done after the discharging of the goods from the vessel, and before their deposit in warehouse. The report of the landing officer, therefore, insures correctness in the data received.

In cases of the merchandise going out of warehouse, the record is made in the books of the offices above named, from the withdrawal entry, it having been first presented, and partially recorded in an entry or warrant-book in the office of the warehouse keeper, and then passed through the offices of the collector and comptroller of customs; for paying duty, if withdrawn for consumption, or giving bond, if for exportation or transportation.

A permit issued from the office of the warehouse keeper, and recorded there, and in that of the comptroller of warehouse accounts, authorizing the locker to deliver the goods, is furnished the merchant withdrawing; for which permit he receives receipts, and it is returned by the locker to one of the said offices, with his report of alterations, in quantities, &c., (if there were any) entered thereon; which return of the locker is checked with the entry, as at first recorded. It is then passed to the other of these offices, and there likewise checked with the recorded entry, to withdraw.

The report of the delivering officer, therefore, insures correctness in the data received respecting goods going out of warehouse, as the report of the landing officer insures it respecting goods going into warehouse.

The books of the one being daily compared with those of the other of these offices, no after alteration occurs.

28. The data upon which the record in the books and the statistical and other returns are based, have no connexion with the certificate or warrant that importers receive as a representative of their goods in warehouse. These documents are issued by the companies and individuals doing the storage business, and are based upon the record in their books, showing their storage and possession of the goods.

In treating of the French and Belgian systems, the time that it

was found possible to devote to them not having admitted of carrying the investigation through the entire series in detail, (as before mentioned,) the numerical order of the instructions is no longer observed; and a general review only of the prominent features of these systems has been attempted.

In France there are two systems of warehousing goods, termed the *real* entrepot and the *fictitious*.

The *fictitious* entrepot is established in the warehouses of private individuals, who keep the keys. They enter into bonds, with security, approved by the customs, to exhibit the packages, in identical number and sort, at every requisition of the inspectors, and either pay the duties or re-export them within the space of one year; which time is almost always prolonged at the request of the importer. The merchandise admissible into the fictitious entrepot is colonial produce, paying low rates of duty—coals, cotton, wool, woods, &c. (See Appendix H, page 298, vol. 1, and pages 6 and 7, vol. 2, for schedule.)

The *real* entrepot is established in fire-proof warehouses, owned by private companies, &c., the customs having a key, and guarding all receipts and deliveries, and keeping accounts (as for fictitious entrepot) with each depositor of the goods stored.

The collection of storage is made by the proprietors, who alone are responsible for any loss of goods, either by burglary or fire—the government requiring no security from the importer, considering their control all that is requisite. The time of storage is limited to three years; but an extension of time is usually allowed to five, six, seven, eight, and even ten years, as the customs regard the entrepot real as a continuation of the foreign soil. All handling or alteration of the packages, either by converting several into one, or by dividing it into smaller ones, is prohibited in the *fictitious*, but permitted in the *real* entrepot, the consent of customs being previously obtained, which requires the work to be done under the supervision of an officer, and that the accounts be altered to agree with the new packages. All merchandise is admitted into the *real* entrepot, including what is admitted into the *fictitious*. Samples may be previously taken, but upon condition of immediate payment of duties on them. The importer, on withdrawing his goods for consumption, can have them re-examined at his option; and though by law the duty is due upon the quantities entered in warehouse, without regard to leakage or wastage, still the government remits the duty on the deficit wherever the local authorities certify that it does not proceed from fraud. This, however, is only granted when the entire lot is withdrawn.

When parts of an invoice are taken out, the duty is paid on the part taken, and the entire remainder of duty, as per inward entry, is to be paid when the rest is withdrawn.

In the transportation of goods in bond, whether from entrepot, *real* or *fictitious*, or in case of export, security is always required. In the first case, a clearance is granted, (see forms annexed in appendix H,) in which are stated the marks, numbers, and descriptions of packages, their contents, and weight. This accompanies

the goods to their port of destination; and the receipt of the goods, endorsed thereon, cancels the security given. Penalties vary according as there may be a deficit, or excess, or difference, in the kind of merchandise. Generally speaking it is double the duty, or the value of the goods deficient, with a fine of 100 to 500 francs. In the second case, a nearly similar clearance is granted, and the security cancelled on the production of a certificate of the goods having been shipped, and the vessel having sailed. The additional security is required, in land transit, of placing, without exception, a leaden seal on the packages. (See appendix H², page 292.)

The transit of goods may be suspended in the course of transportation, and the duties paid at any office of customs, or the goods rewarehoused.

No deficiencies are allowed on goods in *fictitious* entrepot, as they are always at the free disposition of the owner. If the owner should dispose of such goods without first paying the duty, he subjects himself to pay double duties, and a fine, in some cases, equal to double the value of the goods.

The warehouse system of Belgium has recently undergone a general revision, as will be seen by reference to appendix J².

At Antwerp, the warehouses of the *free entrepot* are constructed of brick, with wooden floors and pillars, and staircases. New stores are being added to the stack which comprises the *free entrepot*, in order to supply the increased demand of the port. They are built with every convenience as regards light, air, &c., and with great facilities for the receipt and delivery of goods—the railway to Cologne, Paris, and Ostend, running through the entrepot, which adjoins the dock. It is in contemplation to enclose the whole of these warehouses and the dock within a wall, imitating the construction of the docks of the London companies.

The cost of these warehouses, including the new stores now being completed, is estimated at 4,000,000 francs. They were formerly the property jointly of the government, the province and town of Antwerp, and individuals. The government has lately reimbursed the shareholders, and become sole proprietor of the *free entrepot*—it being under the control of the finance department.

An administrative committee appointed by the king, on the proposition of the minister of finance, composed of two officers of the customs, two members of the chamber of commerce, and one of the municipal authority, regulate the tariff of storage, the stowage, changes of packages, &c., in the entrepot.

Private stores (*particular entrepot*) may be used as warehouses when the *free entrepot* is full, they being approved of by the customs authority for that purpose. The goods stored therein are held under joint lock of their owner and of the customs. (See appendix J², page 86.)

There is a third species of warehouse, styled *fictitious entrepot*, in which the custody of the goods is confided entirely to the depositor. It is subject at all times to be entered by the customs officer, for examination of the merchandise and of the condition of the fastenings. The stowage is done under his supervision.

The only kinds of merchandise admitted into this entrepot are coarse sugars, fruits of all kinds, provided they are packed in cases susceptible of being plumed, hides, oleaginous seeds, ashes, and guano. Fruits are permitted to have their packages changed; and merchandise found to be deteriorating, must be entered for consumption.

Examinations of the goods in the different entrepots are made annually.

Samples are not allowed to be removed from any of the entrepots without payment of the duties. Goods may be withdrawn from any in all quantities.

No allowances are made for deficiencies on withdrawal of goods from warehouse except on wines and liquors.

Change of packages is allowed on goods in entrepot, *free* or *particular*. Wines may be drawn off from the lees, and the duty on these remitted; cases may be divided, and the goods culled, assorted, &c., those of the same species, subject to different rates of duty, not being allowed to be mixed, nor packages to be changed when the duty is based upon the nature of the package. Permission must first be granted, after request made in writing by the depositor.

Insurance is effected on merchandise in free entrepot, without distinction of goods, at the rate of two francs per 1,000. When in particular entrepot, the rate is higher. No fires or lights are allowed within either.

A receipt or certificate is given for goods in *free* or *particular* entrepot, signed by the warehouse keeper, for form of which see appendix J. When the merchandise is sold, transfer is made on the books, the original receipt, accompanied by a transfer certificate, is returned, and a new receipt is furnished to the purchaser, the transferring being entered on the books from the transfer certificate. This officer keeps an account of all merchandise deposited in, and withdrawn from, warehouse. Accounts are kept with the parties warehousing. For form, see appendix J. For goods, on which ad valorem duties are charged, the values are kept. This officer collects the storage charges from the depositors. All labor is performed by them, they sending the laborers to the entrepot, who do the work under the supervision of the customs officers. For a list of the books and forms to be brought into use on 1st January, 1848, see appendix J².

The time for which merchandise is permitted to remain in entrepot, is two years. Upon application being made to the king, which is referred to the minister of finance, the time is extended from term to term.

General bond is given before goods are entered and placed in entrepot. The bond is given when the merchant or broker enters into the business of importing goods. None is given for particular inward entries, and none specially given for transportations or exportations, unless the general bond shall be deemed insufficient to cover. The bond being originally given by the party doing business at the custom-house, who is generally a commission broker,

the merchant owner may not have any bond in the customs for the duties on his goods, the broker's general bond, he being the importer, furnishing the security to government for importation, transportation, or exportation. No bond, therefore, is given by the owners or lessees of stores, used for the purposes of particular or fictitious entrepot.

The transit of merchandise is conducted generally in the same manner as in France. The account of particulars is sent with the goods; and, after being *viséd* at certain offices on the route designated therein, is returned certified from the office of destination, or of issue from the country, as the case may be. Packages are plumbed, the leads, however, not being affixed to the separate packages when they can, with equal security, be placed on the means of conveyance, as the hatches of a vessel, the doors of a railway carriage, &c. If transit be by railway, a customs officer accompanies the merchandise to the office of destination or of issue, and to him are confided samples of wines and liquors in transit, duplicates being retained at the office of removal.

The merchandise in transit is at the risk of the owner. If, however, the injury bears no evidence of fraud, but is clearly the result of accident, the penalties imposed by the law are remitted, but the duties exacted, unless the king remits them. Heavy penalties, in some cases equal to confiscation of the property, and a fine of double the duty, are imposed for fraudulent mixtures, subtractions, &c.

Articles prohibited to importation for consumption are admitted to entrepot for transit.

The laws concerning the warehousing of merchandise in France and Belgium; with full details of the practice, and all the forms connected with the entering of goods at the customs for warehouse, and withdrawal for consumption, transit, or exportation, will be found in appendices H, H¹, J, J¹, J², J³.

In replying to that portion of the instructions directing such further inquiries as might be deemed useful, in connexion with the warehousing system, or our foreign commerce, and the suggestion of such alterations as might be deemed advisable, it is proper to state that the limited time given prevented any investigations except such as would naturally suggest themselves in the prosecution of the preceding inquiries.

Some prominent features, however, have presented themselves in so favorable a light, that it would be remiss not to call attention to them here, and, before doing so, to generally recommend, for the consideration of the department, the incorporation into our system of the better features of the foreign systems, as they may appear in the details set forth in this report and the accompanying documents, so far as they may be found, upon investigation, to be decided improvements; especially as the revision of our system of warehousing, at this early stage of its growth, could be effected without injury to existing interests.

The systems of France and Belgium not affording so many points in consonance with our own methods as that of Great Britain, at-

tention has been more particularly directed to the improvements that might be afforded by that of the latter country.

While the English practice abounds with many unnecessary forms—the consequence of alterations and improvements in an old system—there is at the same time a perfect system of accountability running through all the departments of the customs, with an admirable adaptation to the general business of the country.

It is therefore respectfully recommended to the department that our warehouse regulations be so amended as to secure the greatest simplicity of details in connexion with the entry, export, and interior transit of warehouse goods; that some general description of stores be adopted, with certain necessary fastenings, &c., any of which, eligibly situated for business, may be, by the collectors of the several ports, under the direction of the Secretary of the Treasury, selected as bonded warehouses, leaving the business of storage and labor entirely to the proprietors—the government lock and supervision of the government officer constituting the only variations from the ordinary business of storage. Give to the importer the right of selecting the store, and making his own terms for labor and storage; and to the warehouse business would be secured that vital element, necessary to its successful operation—perfect freedom in competition. It then becomes the interest of every importer to place his goods in bond; the real estate owner and mechanic are benefitted by the increased demand for warehouses; the regulations as to buildings issued by the government secure a better description of stores; from which, results a consequent diminution of risk from fire in our large cities; and, finally, the interests of every class of the community become identified with the success of the system.

It is also recommended that permission be granted to owners of bonded goods to repair packages; to repack goods in such quantities as may suit the markets for which destined; to dye and print silks; to clean and restore goods damaged on the voyage of importation; and, in short, to grant every privilege that would not jeopardise the safety of the revenue. And also to allow the importation in bond, for exportation, of goods now prohibited—as, for instance, the packages in which brandies are imported into Mexico and South America, containing from 10 to 15 gallons, a size suitable for mule loads. These are prohibited by our laws; whilst in England, though equally prohibited for consumption, such packages are imported for export to those countries, and secure to British commerce an advantage our laws do not accord to us.

It is further recommended that there be granted to shipping, the privilege they have in Great Britain, of taking what stores may be necessary for their intended voyage from warehouse without payment of duty. To prevent frauds, a tabular statement has been prepared of the required quantity for each man per diem of the different articles in general use, and the number of days required for a voyage. On a ship's return, the overplus is deposited in warehouse, to be taken from thence as part of the stores on the next voyage. And, also, generally to dispense with the bond now required from importers, when the goods are placed in the entire

custody of the government. In the English system, a bond is required for the reason that the owner or those storing for him have joint custody; but there would seem no necessity for it when the owner, as in our bonded warehouses, is entirely excluded from any supervision or control, directly or indirectly. In France, it has been seen that no bond is required, even on joint custody, it only being demanded by the customs when the goods go out of their possession.

The undersigned, in conclusion, would express through you, their grateful recollection of the attention and assistance, in obtaining every information connected with the subject of their inquiries, received from the Hon. George Bancroft; General R. Armstrong, consul at Liverpool; Hon. Mr. McGregor, M. P.; Hon. Mr. Dawson, vice chairman commissioner of customs; and from Mr. Collin, Mr. Chandler, and Sir John Hall; of the several dock companies in London.

To the customs officers generally in London and Liverpool, they feel indebted for the disposition to afford every information connected with their respective departments, and particularly to W. S. Kendall, esq., inspector general, London, for the zeal evinced in furthering their views.

To the Hon. Richard Rush, Hon. Thomas G. Clemson, the American consulates and the customs authorities at Havre and Antwerp, their thanks are also due, for the readiness evinced in furnishing every information desired.

Claiming your indulgence for any errors that may be found, and in the hope that the information collected and herewith respectfully submitted may prove serviceable to the department in its efforts to render every facility to our commercial interests, the undersigned have the honor to subscribe themselves,

With great respect, your obedient servants,

CHARLES C. WALDEN.
D. P. BARHYDT.

Hon. R. J. WALKER,
Secretary of the Treasury.

List of the appendices accompanying the report on the warehouse systems of England, France, and Belgium.

A—London dock companies.—Replies to questions put to them; forms for doing business, and table of rates and regulations.

B—Liverpool docks.—Table of rates and charges; act of incorporation, and rules and regulations of Albert dock.

C—Birkenhead docks.—Act of incorporation; map of the docks; description of buildings, and plan of scales used.

D—St. Katharine's dock companies.—Replies to questions addressed them; list of their employees; forms used in their business; table of rates and charges, and regulations concerning lights and fires.

E—Liverpool custom-house.—Replies to questions; forms used in warehouse business, and forms of books kept.

F—London custom-house.—Warehouse forms, with explanations.

G—Custom-house at London dock.—Forms used in warehouse business; forms of books and explanations in reply to interrogatories.

H—Havre custom-house.—Tariff of charges and forms of doing business in entrepot, with forms of books, and translation of transit laws.

H'—French code of custom-house laws.

H''—Continuation of the same.

J—Antwerp warehouse.—Forms and collection of commercial rates, &c.

J'—Belgian general law of customs and excise.

J''—Belgian revised warehouse law and regulations, with translations thereof.

J'''—Belgian law of transit and project of new law of transit, with translation.

K—Table of the average number of days required for foreign voyages, and the necessary stores for consumption of crew per diem.

NOTE.—These tables are constructed upon a principle to meet every probable duration of a voyage, by the simple operation of doubling and trebling, &c. Each computation has been made with an addition of 25 per cent. to guard against casualties.

K'—St. Katharine's dock code of instructions for in-door department.

K''—St. Katharine's dock companies' code of instructions for the out-door departments.

K'''—St. Katharine's dock companies' instructions to the police department, with plan of dock, location of engines, &c.

K''''—Act of incorporation of the St. Katharine's dock company.

L—Regulations prescribing the buildings which may be used as bonded warehouses under the warehouse act in Great Britain.

M—General orders relating to the customs in Great Britain, consolidated.

N—Tables of quantities allowed to be drawn from warehouse as samples in Great Britain.

O 1 to 38—Thirty-eight numbers of instructions for various officers of the customs in Great Britain.

P—Customs laws of Great Britain.—Edition of 1846.

Q—General orders and regulations of the board of customs of Great Britain.

R—Same from September, 1843, to January 1847.

S—Instructions for collectors and comptrollers of customs at out ports in Great Britain.

T—Customs regulations of Great Britain for 1845-'46 and '47.

V—Reports on custom-house frauds in Great Britain, 1843.

W—First and second part—East and West India dock companies.—Replies to questions addressed them; forms used in their business, complete; forms of books kept, and of returns made; chart showing position of uptown warehouses, and general plan of docks and warehouses, showing position of hoisting apparatus, &c.

X—Liverpool laws and regulations relating to dock and light dues, and schedule of dock rates.

NOTE.—The appendices as per above list are on file in the Treasury Department. Extracts from them are hereto annexed, marked G, H, I, K, L, M, N, O, P, Q.

G.

EAST AND WEST INDIA DOCK COMPANY,
Billiter Square, October 27, 1847.

SIR: I have the honor to acknowledge your letter of the 10th September, enclosing a series of questions which you desired to have answered by this company. It is in original herewith, with the detailed answers you required.

I have only to express the hope of the court of directors that the information may be found useful to you, and to assure you that if further details are requisite, they shall be furnished upon your application to me.

I have the honor to be, sir, your most obedient servant,
GEORGE COLLIN,
Secretary.

CHARLES C. WALDEN, Esq.,
Commissioner from the United States of America.

Series of inquiries addressed to the East and West India Dock company by the American commissioners.

1. The number of warehouses in your docks where foreign imports are stored, and how far separated into distinct stores by permanent wall or by iron doors, or by other mode of separation?
2. The descriptions of goods thus stored, and how far there are separate stores for different descriptions of goods?
3. A full description of these warehouses or stores; how and of what material built; number of stores or floors, and depth and extent of cellars; how far they are fire-proof, and to what extent erected on arches without timber; how many of them are immediately upon the water, and how many distant therefrom; and how far the conveniences of landing, and of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus at the place of landing and at the warehouse; whether by steam or otherwise?
4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how and at what times fires are permitted or lights introduced, and in what manner; and the means for extinguishing fires?
5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joists, or otherwise, as well as the materials for flooring, and the expense of building such warehouses; with, if practicable, a ground plan of the dock and warehouses attached thereto?
6. How and for what terms, and at what rate of rent, the warehouses for tobacco are leased to the government?
7. The amount of goods stored, giving the description, as far as

practicable, and the quantity and character of each; the rate of storage; how far the charge is diminished for a longer period of storage? (This question refers only to goods in bond.)

8. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers; the checks on subordinate storekeepers to ascertain the disposition made of goods entrusted to their custody; the manner of keeping their accounts; how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the different blank forms for the receipt and delivery of merchandise; and the means to prevent adulteration of liquors and other articles?

9. A full description of the official names and duties of all persons transacting the business in such warehouses, and the compensation paid each?

10. The hours within which the warehouses are kept open; what articles are considered combustible or perishable; and how or where the combustible or perishable articles are kept, and for what length of time?

11. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, say dry goods or hardware in packages, sugars, molasses, tea, coffee, spices, dye woods, hides, wines and spirits in casks or in bottle?

12. How far marine or other railways are used for placing goods in the warehouses; and the length of time occupied in warehousing cargoes, as well as in shipping them from the warehouses; together with the delay on this account and detention of vessels; and what portion of the time of a vessel is taken up in depositing and receiving goods from each warehouse.

13. Packages in bad order, how repacked, &c., and how far the importer is allowed the control, direction or supervision of such labor; whether the description of package can be altered, and under what restrictions?

14. What is the custom among importers in regard to insurance on merchandise in the docks; what rates of premium are charged; do the dock companies insure their warehouses; and if so, the premiums paid thereon?

15. What returns are made, statistical or otherwise, to the government of the bonded goods on hand, and what data these returns are made from?

16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks?

17. Please give form of certificate issued to owner of goods in bond; the regulations concerning the transfer of property under such certificates, and the laws governing same; are such certificates used as security for obtaining loans from the Bank of England or other bankers; and how do they compare with other securities in the market?

Replies of the East and West India Dock Company.

1. The number of warehouses in your docks where foreign imports are stored; and how far separated into distinct stores by permanent wall, or by iron doors, or by other mode of separation.

At the *western docks* there are fourteen principal warehouses for import goods. Those that are contiguous are separated from each other by thick walls. The only internal communications with each other are between Nos. 9 and 10 warehouses, where there are iron doors on each floor, and between No. 12 warehouse and No. 2 rum warehouse by wooden doors.

At the *eastern docks* there are four stacks of brick built warehouses on the south quay of the import dock; two on the west quay; one at the east quay; and three stacks at the east end of the north quay.

The *up town warehouses* consist of four stacks of warehouses, brick built, situated in Fenchurch street, Jewry street, Billiter street, and Crutched Friars, as shown in the accompanying plan. Appendix F.

Detailed descriptions of all these warehouses will be found in the answer to question No. 3.

2. The description of goods thus stored, and how far there are separate stores for different descriptions of goods.

The arrangement of the company's warehouses, and their general appropriation is as under stated.

Western dock.—North quay import dock.

Warehouse No. 1. Tea, indigo, silk, piece goods, and other East India and China goods required for inspection at the town warehouses. Such goods landed from ships discharged in this dock are here deposited until removed to town for inspection and sale, by the order of the inspectors.

Warehouses Nos. 2 and 3. East and West India sugar and cocoa, East India rice, ginger, turmeric, hemp, and jute.

Warehouses Nos. 4, 5, and 6. East and West India sugar and coffee, cotton and pepper.

Warehouses Nos. 7 and 8. East and West India sugar.

Warehouses Nos. 9 and 10. East and West India sugar. Foreign coffee and sugar.

Warehouse No. 11. Drugs, &c., cassia, cochineal, and cotton.

South quay import dock.

Warehouse No. 12. Foreign sugar and flour.

Rum and wine department.—Rum, wine, and spirits.

East and west wood ways.—Furniture and dye woods.

South dock and south quay of the export dock.—Deals, oak, teak, and birch, timber and staves.

Blackwall Basin.

Warehouse for saltpetre.

Eastern Docks.

West quay warehouse.—Tea, indigo, silk, and other East India and China goods required for inspection of the trade at the up town warehouses. Such goods landed from ships discharged in this dock are here deposited until removed to town for inspection and sale by the order of the inspectors. Also, East India sugar and rice.

South quay. East and West India sugar, coffee, rice, pepper, and cotton.

North quay. Saltpetre.

Up-town warehouses.

Crutched Friars. Tea, shellac, lac dye, and hides.

Fenchurch street. Tea, silk, and drugs.

Jewry street. Indigo.

Belliter street. Spices, ivory, piece goods, lacquered ware.

3. A full description of these warehouses or stores, how and of what material built, number of stores or floors, and depth and extent of cellars, how far they are fire-proof, and to what extent erected on arches without timber, how many of them are immediately upon the water, and how many distant therefrom, and how far the conveniences of landing, and of loading and unloading goods to and from them, the depth of water at the docks and basins, the nature and position of the hoisting apparatus at the place of landing and at the warehouse, whether by steam or otherwise.

Western Docks.

Thole of these buildings are constructed with brick walls. Nos. 1 and 9 warehouses consist of five divisions each; the wings contain cellar, ground floor, first floor, and second floor; the other three divisions contain one floor more in height. There are brick party walls between each of the divisions, communicating by iron doors; the east end of No. 9 warehouse communicates by iron doors with No. 10 warehouse.

Nos. 2, 3, 4, 6, 7, and 8 warehouses consist of three divisions each, which contain cellars, five floors above, and attics; these warehouses having kerb roofs, making seven stories in all. There is no communication from any one of these warehouses to those adjoining. There are cross walls separating the divisions; but there are openings in them, with wooden doors for communication one with the other. There are iron caps and story posts to these warehouses in the cellars and ground floors; and to two of them (Nos. 2 and 4 warehouses) iron caps and posts to the floor above.

No. 5 warehouse consists of five divisions. The centre division contains cellar and two floors above. The four other divisions contain cellar and ground floor stories. There are cross walls separating the divisions, but there are openings for communication with each other, and iron doors. There are no iron posts or caps in this warehouse. Between Nos. 2 and 3, 3 and 4, 6 and 7, and 7 and 8, are enclosed divisions containing cellar and ground floor stories. The floors to these buildings are supported by wooden posts and caps. As these buildings are lower than the adjoining warehouses, and have no internal communications with them, they, in some measure, detach the warehouses from each other.

No. 10 warehouse at the east end of the import dock consists of cellars, ground floor, and two floors above; the floors partly supported by iron posts and caps. A portion at the end next No. 9 warehouse is divided off by a cross wall, in which are iron doors of communication on each floor. There are no other cross walls throughout the building.

No. 11 warehouse at the west end of the import dock consists of ground floor and two floors over. The floors are supported by wooden posts and caps, and there are no cross walls throughout the building. This warehouse is detached from any other building.

No. 12 warehouse, situated on the centre of the south quay of the import dock, consists of a ground floor and two floors over. The floors are supported on wooden posts and caps; there are no internal cross walls. The lower floor is appropriated to the storage of wine and rum, and has several large vats for vatting the rum. The first floor is appropriated partly to the vatting department, and to the storage of dry goods, and the upper floor is also appropriated to the storage of dry goods.

Nos. 1 and 2 rum warehouses and vaults, consist of cellar and ground floor. The cellars are groined over with brick work, but there are openings formed by cast iron frames in the vaults inside the building, for taking in and delivering the rums. There are also circular openings in the centre of each groin formed by cast iron cylinders, with cast iron plates covering them, having glass illuminators for giving light to the vaults. There are also unenclosed internal stone staircases against the front and back walls, to form communications between the vaults and the ground floor of the warehouses. There are external windows in the vaults on both sides those on the south side (next the export dock) having iron shutters. There are also, several iron doors communicating with an area extending along the back. There are iron doors and windows in the north front of the ground story, and iron doors but no windows on the south front. The roofs are formed with lantern lights. These two warehouses are detached from each other, No. 12 warehouse intervening. At one of the extreme ends of each of these warehouses is a small open shed, with groined vaults of brick arches underneath, similar to the formerly described vaults, and communicating therewith; also appropriated to the storage of spirits. In these there is no communication between the cellar and ground floors; but there are cast iron cylinders with

glass illuminators to the centre of the groins as in Nos. 1 and 2 rum warehouses. Above each of these vaults is a lantern roof. The back of the building is enclosed with a brick wall; the front next the import dock is open.

The warehouses for the reception of mahogany, cedar, and other wood goods, are as follows: *At the east wood wharf*, two sheds Nos. 2 and 3 for mahogany enclosed with brick walls, and having cast iron columns and caps to support the roof; and one shed No. 3, also for mahogany, standing on wooden posts. The whole of these three sheds have travelling machines in the roofs for storing the logs in piles, and for delivering them on to the carriages or trucks. There is also a shed No. 1, open in front, the back and sides enclosed with brick walls, and the roof supported by iron columns and caps, for rose wood, cedar, and other woods. The whole of the walls of these buildings have considerable openings in them for gaugeways, and for air and light. *At the west wood wharf*, there is a shed No. 2, for mahogany, with travelling machines in the roof, similar to those at the east wood wharf, enclosed with brick walls; also, a shed No. 1, for cedar, rose wood, &c., similar to No. 1, at the east wood wharf; a shed No. 3, open in front, standing upon wooden posts; and another shed No. 4, open in front, at the west end of the wharf. Attached to the wood department are also 3 sheds contiguous to the south wall, on the export dock side, constructed of timber, and enclosed with open battensings.

The whole of the warehouses for import goods are placed at a distance from the water varying from 50 to 60 feet.

On the north, east, and west quays are shelter sheds between the warehouses and the wharf side, to protect the goods when landed, till warehoused, and while being coopered, or the packages otherwise repaired; and on the rum quay is a cast iron shed continuing the whole length of the quay.

As fires are not permitted in any part of the import dock, the buildings are not rendered fire proof in any other way than having iron doors in the party walls, as already described.

In delivering the goods into craft or vessels in the import dock, they are of course trucked across the quay; but carts and wagons are not permitted to enter the gates of the import dock. The land delivery is effected by a road which circumscribes the import dock, so that the import business is not interrupted by the access of carts and wagons on the quay, which would be attended with much inconvenience.

The depth of water upon the sill of the Blackwall dock gates at high water, by Trinity datum, is 24 ft. 3 in.; but the spring tides are sometimes one or two feet above this level, and the neap tides generally from 3 to 5 feet lower.

The machines used in all the docks for unloading the ships are jib cranes of various powers, up to 15 tons, fixed on the dock quays; and derricks, worked by jiggers attached to them, when working out of more than one hatchway at a time; but the landing cranes are made to plumb the hatchways of the ships.

The housing cranes consist of iron jibs fixed to the upper parts

of the warehouses, connected with machines, having suitable gear work placed on the ground floor of the warehouses. The housing machines to the rum vaults are wrought iron jibs, with proper gearing attached to them. Four of the mahogany sheds have travelling machines in the roofs for piling the logs, and for delivering them on to trucks or wagons. Heavy logs by these means are moved with great facility.

The whole of the machinery is worked by manual labor.

There are inclosed wooden sheds, requiring no particular description, in the export dock, for the reception of import goods, as well as goods for exportation.

Eastern docks.

No. 1 warehouse consists of one floor only, which is divided into two portions by a cross wall, in which are iron doors of communication. Nos. 2 and 3 warehouses consist of ground floor, and one floor above, communicating with each other by openings without doors on the ground floor, and by iron doors on the one-pair floor. The story posts are of iron. Nos. 4 and 5 warehouses are precisely similar to Nos. 2 and 3 warehouses. Nos. 6 and 7 warehouses consist of cellar and two floors above. The cellars are constructed with groined arches on iron stanchions. They communicate with each other by iron doors. The entrances to the vaults are by external steps and iron doors, and there is no internal communication between the cellar and ground floor stories. There are also iron doors of communication in the cross walls on the ground floor and first floor.

There are no warehouses for the numbers between 7 and 12.

Nos. 12 and 13 warehouses consist of ground floor and two floors over. There is a party wall dividing the warehouses from each other, in which are iron doors of communication on each floor. The floors are supported by iron posts. No. 14 warehouse consists of one story, with a mezzanine floor throughout, supported upon iron posts. The saltpetre warehouses on the north quay of the import dock are one story in height, and consist of three principal divisions, and two small intermediate divisions. There are some doors of communication between the large and small divisions, but the internal communication is not continued so as to connect the principal divisions with each other.

The east quay warehouse consists of ground floor story and one story over. It has an iron roof and iron posts to support the floor. There is no cross wall in this building.

The new part of the cotton warehouse, on the north side of the export dock, consists of ground floor story, and one floor over, having travelling machines in the roof for housing and delivering the goods. The other parts of the building consist of one story only. There is a communication throughout, by openings in the internal walls.

On the quays of the *export docks* are sheds for the protection of goods brought down for shipment; and, on the north and south quays of the import dock, are shelter sheds for protecting the goods till warehoused.

The depth of water on the sill of the Blackwall lock gates of the eastern docks, by Trinity datum, is 24 feet 10 inches; but the spring and neap tides will make it sometimes more or less than this.

Up town warehouses.

Fenchurch street warehouse contains throughout a basement floor, the greater part of which has an intermediate floor between that and the ground floor story; and there are five floors above. There are several division walls across the warehouses, in some of which are communications by iron doors. For affording facility for housing and delivering at these warehouses, there is an opening left between them, called the "long yard." There are also two quadrangular delivery yards, one at the north end and the other at the east side of the south end, which are constantly used for delivery. There is also a quadrangular delivery yard at the west side of the south end, which is not generally used, but which could be made available, if rendered necessary by the classification of goods, or any other cause.

This stack of warehouses is constructed with iron story posts in the basement floor.

The whole warehouse is appropriated to the storage of tea, raw silk, gums, &c.

Jewry street warehouse contains throughout a basement floor, and five floors above, and has a communication on the cellar floor and the upper floors with Fenchurch street warehouse, by iron doors. This warehouse has some division walls in which are also iron doors. The floors of the ground floor story are supported by iron posts. There is a quadrangular area to the warehouse for housing and delivering the goods.

This stack is appropriated to the housing of indigo.

Crutched Friars warehouse contains throughout a basement floor, the greater part of which has an intermediate floor between that and the ground floor story; and there are five floors above. There are division walls across this warehouse, in which are iron doors. The floors of the ground floor story are supported by iron story posts. There is an internal open quadrangular area for housing and delivering the goods.

This warehouse is appropriated to the storage of tea, wool, lac dye, shellac, and dry hides.

Billiter street warehouse is formed with two quadrangular open areas for housing and delivering the goods, the north area of which has been covered with a glazed roof between the ground and first floor, as a shew room for ivory. The warehouse contains a basement and four floors above. There are division walls, with doors of communication in the same, which are partly of iron.

This warehouse is appropriated to the storage of silk and cotton piece goods, ivory, cinnamon, and drugs, and China and lacquered ware.

4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how, and at what time, fires are permitted or lights introduced, and in what manner, and the means for extinguishing fires.

Iron doors in the division walls have been introduced in some of the north quay warehouses of the western import dock; the vaults under the rum warehouses are arched with brick work. Iron doors and iron shutters to the windows are fixed in the front of the vaults and warehouse next the export dock. Neither lights nor fires are permitted either on board ships in the western import dock, where the principal part of the company's business is transacted, on the quays, or in any of the warehouses; but in the eastern import dock, the export and south docks, fire and lights are allowed in the offices and on board ships, between the hours of 6, a. m., and 9, p. m., under special licenses to be obtained from the company's principal of police. See regulations as to fire and candle, page 14, appendix B.

Land and floating fire engines, the property of the company, are placed at several stations round the docks, completely fitted with the necessary appendages. These engines are exercised on a fixed day in each month by the officers and men on the establishment. They are constantly attended to and kept in good working condition.

At the up town warehouses candle light, when required, is supplied in locked lanterns.

There is a police patrol, relieved at regulated intervals, constantly on duty, both at the town warehouses and the open docks, who have special charge in respect to all fire and light; and any infringement of the company's regulations in this respect can be punished by fine, under the authority of the company's act of Parliament.

5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joists, or otherwise, as well as the materials for flooring and the expense of building such warehouses; with, if practicable, a ground plan of the dock and warehouses attached thereto.

Iron work has been used in the construction of the warehouses, only in the following parts of the work, viz: posts and caps for supporting some of the floors; doors in party walls partially introduced; external doors to rum warehouses and vaults; sashes to the windows of the warehouses; shutters to sashes in rum vaults; iron columns and caps to support roofs of mahogany sheds; quay shed at rum department wholly of iron; columns and girders for supporting roofs of rum warehouses and sheds, and for frames to openings in vaults of rum warehouses; also, for columns and caps to some portions of the open sheds on the quay. Cast iron has not been introduced either for roofs, rafters, joists, or otherwise, except

The establishment at one of the departments referred to above, viz: that comprising warehouses Nos. 2 and 3, is as follows:

No.	Official name.	Salary.	Duty.
1	Warehouse keeper.....	£200 per annum.....	General management of the department. Responsible for the proper landing of the cargoes of ships unloading, and for the management of the laborers employed on the quay. Performing the office duty of the warehouse, and assisting the warehouse keeper when necessary.
1	Deputy on the quay.....	95.....do.....	
1	Warehouse clerk.....	100.....do.....	
1	Writer.....	15s. weekly.....	
1	Foreman cooper.....	£108 per annum.....	Assisting the warehouse clerk. Surveying cargoes and goods generally, either before or after landing—the first with respect to storage, and the latter with reference to the condition of the packages; making out certificates of survey or damage as required, and directing the working coopers employed at the department.
2	Assistant foremen coopers.....	30s. each weekly.....	Assisting the foreman cooper as may be necessary. Sorting and delivery of goods under the direction of the warehouse keeper, in obedience to orders received through the general office. Unloading ships discharging at the department under the immediate control of the deputy on the quay. In charge of the hold of ships discharging at the department. Receiving goods into the warehouse and recording their place of storage. Sampling and marking goods.
3	Foremen.....	30s. to 35s. each weekly.....	
6	Assistant foremen.....	21s. to 23s. weekly.....	
2	Foremen ship-workers.....	25s. each weekly.....	
1	Foreman of the hold.....	19s. weekly.....	
1	Housing foreman.....	18s. weekly.....	
1	Sampler.....	18s. a week.....	
1	Marker.....	18s. a week.....	

The classes of foreman ship-worker, foreman of the hold, housing foreman, sampler, and marker, are increased in number as necessary by the appointment of permanent or preferable laborers to act as such for the time.
The pay of the laborer is 15s. a week, and the number employed is regulated by the demands of the service.

STATEMENT—Continued. RUM AND WINE DEPARTMENT.

No.	Official name.	Salary.	Duty.
1	Warehouse keeper.....	£250 per annum.....	Duties similar to those of the same officers at warehouses Nos. 2 and 3.
1	Warehouse clerk.....	100.....do.....	
1	Deputy on the quay.....	120.....do.....	
1	Writer.....	15s. weekly.....	
2	Sub-warehouse keepers.....	£35 per annum and £100 per annum.....	Each in charge of a portion of the vaults and warehouses under the control of the warehouse keeper. Guaging rum, wine, and spirits; making out landing accounts for the importers. In charge of rum and wine with reference to the security of the casks, in surveying goods, and general direction of all coopers employed at the department.
1	Principal gauger.....	140.....do.....	
1	Assistant gauger.....	60.....do.....	
1	Principal cooper.....	200.....do.....	
2	Foremen coopers.....	105.....do.....each.....	Duties the same as those at warehouses Nos. 2 and 3. Sampling, &c. Vatting rum and delivering rum and spirits, &c.
1	Assistant cooper.....	30s. weekly.....	
2	Sampling coopers.....	23s. 6d. each weekly.....	
4	Foremen.....	30s. and 34s. each weekly.....	
2	Assistant foremen.....	25s. and 26s.....do.....	

GENERAL OFFICE, WESTERN DOCKS.

1	Principal clerk.....	£200 per annum.....	General arrangement of the office under the immediate direction of the superintendent and inspector. Entering all goods received in the ledger, (a blank sheet of which will be found in appendix C.) and recording all orders for transfer or delivery. Receiving all sums on account of rent and extra charges due upon goods lying in the western import dock; payment to the warehouse keepers of all money due to the foremen and laborers for wages. Examination of all landing accounts sent from the western dock; making out abstracts of ships' cargoes, &c., under the immediate direction of the inspector.
7	Leger clerks, and.....	} 85 per annum to £140 per annum..	
11	Assistant clerks.....		
1	Comptroller.....	275.....do.....	
1	Assisted by a clerk.....	105.....do.....	
1	Examiner of landing accounts..	90.....do.....	

STATEMENT—Continued.

WAREHOUSE DEPARTMENTS—Continued.

No.	Official name.	Salary.	Duty.
5	Foremen of the hold.....	19s. weekly.....	In charge of the holds of ships discharging cargoes, and directing the laborers employed, under control as above. Receiving goods into the warehouses and recording their description and place of stowage. Sampling and marking. [N. B.—These and the three preceding classes are increased according to the requirements of business, by the appointment of eligible permanent or preferable laborers to the respective duties for a time.]
3	Housing foremen.....	13s....do.....	
4	Samplers.....	13s....do.....	
4	Markers.....	13s....do.....	
1	Sample collector.....	21s....do.....	Receiving all samples from the various departments, and forwarding them to the sample office at the dock house.

OFFICE DEPARTMENTS.

1	Comptroller.....	£275 per annum.....	Receipt and acknowledgment of all rents and extra charges due upon goods, and payment to the warehouse keepers of all money due to laborers for wages. Directing respectively the offices of the superintendent, the general office western docks, and that at the up town warehouses. Arrangement and working of the examiner's office under the direction of the inspector. General office or warehouse duty as may be required, assisted by extra clerks, of whom the number varies according to the amount of business. The pay of the extra clerk is £1 11s. 6d. a week, and the present number employed is 64.
3	Receivers.....	160....do....to £200 per annum.....	
2	Sub-receivers.....	100....do....and 160....do.....	
3	Chief clerks.....	160....do....to....200....do.....	
1	Principal examiner.....	150....do.....	
62	Permanent clerks.....	85....do....to....140....do.....	
26	Writers.....	15s. weekly to 25s. weekly.....	

DOCK MASTER'S DEPARTMENT.

1	First dockmaster.....	£250 per annum and a residence.....	General superintendence of all matters relating to the docking of ships and the arrangement of the vessels within the docks, under the immediate control of the superintendent. Docking and other duties relative to shipping at their respective departments, subject to the direction of the first dockmaster. Docking and other duties relative to shipping at the eastern docks. Each in charge of one of the dock gates, under the immediate orders of the respective dockmasters. Each in charge of a gang of men doing duty respectively at the eastern dock and the western import and export docks, in transporting ships from one station to another as may be required, under direction as in the preceding. In charge of the company's steam tug, used for aiding the transport of ships within the docks. Boards all ships intending to enter the docks, to ascertain the particulars of her cargo, &c., draught of water, &c. In charge of the company's lighters engaged in the removal of goods from ships discharging, to other departments than that in which the vessel quays. [Laborers are employed as may be required at the dock gates at 21s. and 22s. weekly; and the pay of the men in the transporting gangs is 15s. weekly in summer, and 21s. weekly in winter.]
1	Assistant to dockmaster.....	150....do.....	
1	Dockmaster for western export dock.....	175....do.....	
1	Dockmaster for the south dock.....	150....do.....	
1	Dockmaster for eastern docks.....	300....do.....	
5	Foremen of lock gates.....	30s. weekly and a residence for each.....	
3	Foremen of the transporting gangs.....	30s. weekly.....	
1	Master of the steam tug.....	23s. weekly.....	
1	Boarding officer.....	27s. 6d. weekly.....	
1	Foremen lightermen.....	25s. weekly.....	

WHARFINGER'S DEPARTMENT.

1	Principal wharfinger, assisted by wharfingers.....	£160 per annum.....	In charge of the wharfs and sheds of the export docks for the reception, custody, and delivery of goods brought for shipment on board vessels loading there.
5	Wharfingers.....	At 30s. weekly to £100 per annum...	

GUAGER'S DEPARTMENT.

1	Principal guager.....	£140 per annum.....	Guaging all liquids warehoused with the company and making out the landing accounts and other returns for the importers.
1	Assistant to guager.....	60....do.....	

STATEMENT—Continued.

PRINTING.

No.	Official name.	Salary.	Duty.
1	Printer, with	49s. weekly.....	Printing sample papers and other small forms used by the company.
4	Assistants.....	12s. to 21s. weekly.....	

COOPERS' DEPARTMENT.

1	Principal foreman	£220 per annum.....	Stationed at the run and wine department, and specially in charge of the wet goods there with reference to the security of the casks, &c.; surveying goods on board ships, or in the warehouses, or on the quays, and directing the whole of the coopers employed at the department.
1	Principal foreman	140.....do	
1	Foreman of the cooperage	35s. weekly	Stationed on the north quay, western import dock, and in the performance of similar duties to the preceding.
8	Foremen coopers.....	£105 per annum.....	In charge of the company's cooperage for making new casks and cobbling old, &c., and in charge of coopers' stores.
8	Assistant coopers.....	30s. weekly.....	Stationed at the various departments for the purpose of surveying cargoes and goods generally, either before or after landing, and making out certificates of survey or damage as required. They have also the direction of the working coopers on the quays, &c.

1	Rafter	25s. weekly.....	Raffing timber from the river or other docks to the company's docks; raffing and arrangement of the same and of other timber discharged within the company's premises.
5	Assistants to rafter.....	21s.....do	

ENGINEERS' DEPARTMENT.

2	Engineers.....	£275 per annum each and residences...	In charge of the whole of the buildings and works of the company generally with reference to their repair and good order for working purposes.
1	Principal foreman.....	48s. weekly.....	Under the direction of the preceding for general purposes.
1	Second foreman	42s.....do	
1	Engine worker.....	33s.....do	For steam tug.

1	Storekeeper	£90 per annum	In charge of the company's stores, receiving and delivering them to the respective departments as required.
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POLICE DEPARTMENT.

2	Head constables.....	£165 each per annum and residences..	Under the immediate direction of the principal of police for general purposes connected with the police department.
17	Constables.....	21s. to 40s. weekly and residences...	
2	Day watchmen.....	18s. and 21s. weekly	
14	Night watchmen.....	18s. weekly.....	
	Extra watchmen, as required.....		

In addition to the permanent establishment connected with the docks and warehouses of the company, it has been always necessary to maintain an establishment in London, where the board meetings of the directors are held, in the vicinity of the commercial markets, and where the offices under the immediate direction and control of the secretary are placed.

The duties of the secretary will be conjectured to be such as appertain generally to the office of secretary to a large public company. He attends all meetings of the board, and communicates their instructions to the servants of the company and to the public.

The offices immediately under his control are:

The secretary's office.

The accountant of the company.

The general office, where manifest books corresponding with the cargo ledgers at the docks are kept; where prime and landing rates are paid, and whence warrants and cheques are issued.

The receiver's, to whom the dock and warehouse receivers transmit their cash balances and accounts.

The shipping office, where the correspondence with ship owners is conducted; and

The sample office, from which samples which have been sent up from the docks and warehouses are delivered to the brokers.

The dividend office, where dividends are paid to the proprietors of dock stock, and where transfers thereof are effected.

10. The hours within which the warehouses are kept open, what articles are considered combustible or perishable, how or where the combustible or perishable articles are kept, and for what length of time.

The hours of attendance are stated in the regulations prefixed to the table of rates, p. 16, (appendix B.)

Of the goods ordinarily received at these docks, there are none which come under the denomination of combustible or perishable. If such should, however, be received, the combustible would be placed in some separate spot, and the perishable, when likely to become of less value than the amount of charges, would be so reported to the owners, and, if not cleared away, would be brought to sale on account of the company, under the authority of their act of Parliament.

11. The actual expense of warehousing goods and of keeping them in warehouse, distinguishing the different kinds of goods, say dry goods, or hardware in packages, sugars, molasses, tea, coffee, spices, dye woods, hides, wines or spirits, in cask or in bottle.

The actual expense of warehousing different kinds of goods will be found detailed in the table of rates, (appendix B,) that is to say, this table will show the charges which the company would demand of parties who may warehouse any particular description of goods with them.

If the question is meant to apply to the actual expense incurred

by the company, there are no accounts kept from which such a computation could be made.

Many matters must be taken into consideration with respect to this, viz: the cost of warehouse erection; the rates of wages, whether paid to the laborers or to the superintendents; the rate of insurance from fire; and the necessity of realizing a dividend on the private capital invested in the speculation.

It may be stated that the capital of the company is £2,065,668, and that the present rate of dividend arising from profits on the business of dock and warehouse conjoined, is £6 per cent. per annum.

How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes as well as in shipping them from the warehouses, together with the delay on this account and detention of vessels, and what portion of the time of a vessel is taken up in depositing and receiving goods from each warehouse?

Railways have not yet been used in immediate connection with the docks.

The time occupied in landing cargoes, of course, varies according to the size of vessel, and the description and condition of the goods. The discharge of a ship from the West Indies, consisting of sugar in hogsheads, averages about 100 tons of goods daily; from the East Indies, about 150 tons; and of a ship laden with timber—mahogany and teak, about 50 tons. Under favorable circumstances, vessels are occasionally discharged with much greater despatch, as will be seen from the three examples in appendix E.

The stowing away of the goods in the warehouse will proceed equally with the discharge of the vessel, except in cases where much cooping or mending of the packages may be required to enable them to retain in safety their contents while in the warehouse.

Ships loading goods outward, are in charge of their owners, and the time occupied in receiving and stowing cargoes cannot be determined by the company's officers.

13. Packages in bad order, how re-packed, &c., and how far the importer is allowed the control, direction, or supervision of such labor; whether the description of package can be altered, and under what restrictions?

The re-packing of goods is provided for by act of Parliament. See Customs Warehousing act, 8 & 9, Vict., c. 91.

The company's proceedings in the matter are explained in the matter are explained in the table of rates. See regulations respecting merchandise, (page 29, appendix B.)

The necessary mending and repair of the packages at landing to fit them for storing in the warehouse, is carried on by the company without the control, direction, or supervision of such labor, by the importer. But in some cases of wet goods, such as spirits landed in casks, which are not sufficiently strong to keep the contents in safety in the warehouse, notice is given to him of the necessity of

racking, and he has the option of supplying a cask of sufficient strength, or of obtaining one from the company's store at their regulated price.

14. What is the custom of importers in regard to insurance on merchandise in the docks; what rates of premium are charged? Do the dock companies insure their warehouses; and if so, the premium paid thereon?

The company is not quite cognizant of the custom of importers in regard to insurance of merchandise in the docks; but as the company insures their warehouses and premises in the Imperial Fire Office, at a general premission of 1s. 6d. per cent. either for dock premises or up town warehouses, they have inquired there as to the rates for goods in those warehouses, and they find them to be 1s. 6d. per cent. for goods at the East India or West India docks; and 2s. per cent. for goods in the up town warehouses.

It is, however, believed that different rates prevail with other insurance offices.

15. What returns are made statistical, or otherwise, to the government of the bonded goods in hand, and what data these returns are made from?

No such returns are made to government; but when goods have remained three years upon the customs books, the particulars are extracted, and a list of them delivered to the company for comparison with their books, and ultimately with the goods themselves in the warehouses.

16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks.

The answer to the preceeding question will have shown that no such statistical returns are furnished, and there are, therefore, no forms to supply.

Blank copies of all forms in use by the company are attached, (appendix D,) and the use and application of them will be seen in the details of the consignments, (appendix C.)

The hoisting apparatus is so fully described in answer to question No. 3, that it is supposed no drawn plans will be necessary.

17. Please to give form of certificate issued to owner of goods in bond; the regulations concerning the transfer of property under such certificates, and the laws governing the same; are such certificates used as security for obtaining loans from the bank of England or other bankers; and how do they compare with other securities in the market?

The certificates issued to the owners of goods are warrants and cheques, forms of which will be found in appendix D, and the regulations which govern the issue of these documents will be found in the book of table of rates, see pages 25 to 32, (appendix B.)

The dock company have no authority under their act of parlia-

ment for issuing these warrants or cheques; but custom has sanctioned the use of them, and their validity is universally acknowledged in commercial circles.

But, although the power of the company to issue such warrants or cheques has no direct parliamentary recognition in the acts whence the company derive their general powers, it is to be stated that, in the act of parliament, for regulating the relations of principal and agent, (5 and 6. Vict., C. 39,) such recognition is fully established, as the 4th clause declares, "that any bill of lading, India warrant, dock warrant, warehouse keeper's certificate, warrant or order for the delivery of goods, or any other document used in the ordinary course of business, as proof of the possession or control of goods, or authorizing, or purporting to authorize, either by endorsement or by delivery, the possessor of such document to transfer or receive goods thereby represented, shall be deemed and taken to be a document of title within the meaning of this act."

The issue of such a document or symbol of the goods by the company is held to be a constructive delivery, entailing upon the company the necessity of making an actual delivery to a *bona fide* holder of such document; and therefore marks the limit of time within which the company consider themselves authorized to receive an arrest for freight under the provisions of the warehousing act.

The course of business has frequently made it known to the company that their warrants or cheques are used as securities for obtaining loans; indeed the acts of parliament respecting principal and agent before quoted, recognize this practice; but the company are not in a position to estimate their commercial value in comparison with other securities.

H.

LONDON DOCK,
December 20, 1847.

Questions addressed to London Dock Company by the commissioners, and their replies.

1. The number of warehouses in these docks where foreign imports are stowed, and how far separated into distinct stores by permanent wall, or by iron doors, or by other mode of separation?

Answer.

See memorandum marked A.

2. The description of goods thus stored, and how far there are separate stores for different descriptions of goods?

Answer.

Tea, tobacco, wines and spirits, are kept separate from other goods by law. Other goods are also stowed, so as far as practica-

ble, such classification tending to the more convenient transaction of business.

3. A full description of the warehouses or stores; how and of what material built; number of stores or floors and depths and extent of cellars; how far they are fire-proof and to what extent erected on arches without timber; how many of them are immediately upon the water and how many distant therefrom; and how far the conveniences of landing and of loading and unloading goods to and from them; the depth of water at the docks or basins; the nature and position of the hoisting apparatus at the place of landing and at the warehouse, either by steam or otherwise?

Answer.

See memorandum marked A.

The tobacco warehouse abuts on the quay side for revenue security.

Vines and spirits are kept on the quay one month before they are housed, consequently require considerable quay room.

For any other goods cooping and repairs are more conveniently done on the quays, and extensive quay and shed room saves the expense of housing on goods for immediate delivery.

4. The means used to guard and protect the goods from combustion and the buildings from fire and accident; how and at what times fires are permitted or lights introduced, and in what manner, and the means for extinguishing fires.

Answer.

The principal warehouses in the dock for the deposit of goods are brick built, and divided into rooms and floors by thick partition walls communicating by double iron doors; the warehouses are situated at a considerable distance from the shipping, and separated from private buildings by a boundary wall having a space of thirty feet round outside.

Fires and lights are not allowed in the warehouses. The vaults are built with brick, stone, and iron, no timber being used in their construction; open lamps are used in the wine vaults, no danger being apprehended therefrom; at the close of business the lamps are all brought forward and deposited in a rack, by which means it is instantly seen, by the person having charge thereof, if any are missing.

In the spirit vaults, open lights are not allowed—only lamps in locked lanterns.

Fires and lights are allowed on board ships under certain regulations, but never before 5, a. m., nor after 9, p. m. The proper times of lighting and extinguishing fires and lights on board ships, according to the season, are attended to by the police.

One powerful floating fire engine, and four large land engines, with all necessary hose and gear, are kept in constant readiness, with a supply of water from the East London Water Works Company's mains by 10 fire cocks, each of which are equal to a fire en-

gine of 16 men; 60 of the company's servants residing within sound of the alarm bells, (of which there are four,) trained monthly in the use and management of the engines in the event of accidental fire. Firemen and police constables patrol the premises day and night.

5. How far and to what extent iron has been introduced in the construction of warehouses, either for roof, rafters, joices, or otherwise, as well as the materials for flooring, and the expense of building such warehouses with, if practicable, a ground plan of the dock and warehouses attached thereto?

Answer.

See memorandum, marked A and B.

7. The amount of goods stored, giving the description as far as practicable, and the quantity and character of each, the rate of storage; how far the charge is diminished for a longer period of storage?

(This question refers only to goods in bond.)

Answer.

The capacity of the several warehouses is shown on the paper marked A, attached hereto; the quantity and character of goods varies according to circumstances.

The rate of storage is shown by the company's table of rates; there is no diminution of rent in consideration of the length of storage, excepting on wood, which will be seen by reference to the company's table; and which also shows that the rent on wine is increased after a certain length of storage.

8. A full description of the books kept at such warehouses, and by what number and character of clerks and other officers; the checks on subordinate storekeepers to ascertain the disposition made of goods entrusted to their custody; the manner of keeping their accounts; how often examined to test their correctness, and by whom; how an examination is made of the goods on hand, and how often; the different blank forms for the receipt and delivery of merchandise, and the means to prevent adulteration of liquors and other articles?

Answer.

See memorandum, marked C, as to the books. Wines and spirits are imported by marks and brands, which generally denote the quality, and by which they are identified; these quality marks and brands are never allowed to be altered by the substitution of any others; neither is wine or spirits of other marks or brands allowed to be mixed without the erasure of all marks or brands on such

mixed liquors, and the substitution of V or B, indicative of their having been vatted or blended; they are also under the joint lock of the crown and the company. Thus far the property is protected from being tampered with while under the company's charge.

The merchant generally samples at landing, and has access to his property at any time he thinks proper.

The rules and regulations for the guidance of the company's servants, with the general surveillance exercised for the due observance of these rules, is found sufficient to keep them from lending themselves to any malpractices.

10. The hours within which the warehouses are kept open? What articles are considered combustible or perishable; and how or where the combustible or perishable articles are kept, and for what length of time?

Answer.

See book of rates and regulations, marked D. Spirits, tar, turpentine, pitch, hemp, flax, lucifer matches, acids, hay and straw, are considered combustible materials.

Brandy, rum and Hollands are housed in the vaults. Spirits of turpentine, and the other articles as above, except hemp and flax, are not allowed to be housed.

There are very few, if any, perishable articles housed, or if housed, are not suffered to be long enough to perish.

There has never occurred a case of spontaneous combustion in the warehouses of these docks, although two cases have taken place on board ships, caused by bales of oiled clothing.

12. How far marine or other railways are used for placing goods in the warehouses, and the length of time occupied in warehousing cargoes, as well as in shipping them from the warehouses, together with the delay on this account, and detention of vessels; and what portion of the time of a vessel is taken up in depositing and receiving goods from each warehouse.

Answer.

The time occupied in the discharge of cargoes cannot be given with accuracy, as delay for lighters for overside goods entries at the custom-house frequently occurs; the latter cause is, to a certain extent, obviated by the law which empowers the London Dock Company to pass entries and land the goods after two days from the one on which the ship reported. Waiting for ballast is a delay of frequent occurrence. The time occupied in warehousing cargoes, &c., is dependent on circumstances, such as the nature of their goods, their being ready for unshipment and description of the stowage required; where there has been no impediment, vessels from 200 to 300 tons have been discharged in from one to two days.

13. Packages in bad order, how repacked?

How far the importer is allowed the control or supervision of such labor?

Whether the description of package can be altered, and under what restrictions?

Answer.

Repairs to packages are done according to the custom of the port.

The importer's attention is only called thereto where the repairs (being extensive) are likely to entail a heavy expense; his instructions are then obtained, but the work is always performed by the company.

Packages are frequently altered, and if they are in bond, such alteration does not take place except in the presence of a revenue officer.

14. What is the custom among importers in regard to insurance on merchandise in the docks; what rates of premium are charged?

Do the dock company insure their warehouses, and if so, the premiums paid thereon?

Answer.

Importers insure their goods in the dock warehouses, or not, as they please; the rates on merchandise are not known to the dock company.

The company insure their warehouses to a certain proportion of their value, the ordinary premium being 1s. 6d. per cent. per annum.

15. What returns are made, statistical or otherwise, to the government of the bonded goods on hand, and what data these returns are made from.

Answer.

A triennial comparison is made of the goods in store by the customs and company's books, and the customs officers satisfy themselves by inspection that the goods remain.

16. Please give blank forms of such returns, and of all forms connected with the warehousing of bonded articles, and plans of the different descriptions of hoisting apparatus used in your docks.

Answer.

See forms marked E.

17. Please give form of certificate issued to owner of goods in bond, the regulations concerning the transfer of property

under such certificates, and the laws governing the same; are such certificates used as security for obtaining loans from the bank of England or other bankers, and how do they compare with other securities in the markets.

Answer.

See forms marked F. The holder of a warrant duly endorsed is the recognized proprietor of the goods described therein, and can claim them at any time. It is also a document on which money is raised, the transfer of the document properly endorsed being made from one party to another, without the necessity for its lodgment at the dock for register or transfer, the warrant being only given to the company when delivery of the goods is required.

The certificate of transfer is merely what it professes, an acknowledgment that the London Dock Company recognize the party named as the proprietor of goods lodged in their custody. It is not capable of being used for obtaining any advance of money.

THOMAS CHANDLER,
Superintendent.

To CHARLES C. WALDEN, D. P. BARHYDT,
Commissioners.

LONDON DOCKS.

Description of the several warehouses.	Cubic contents.	Tonnage.
<i>Crescent warehouse.</i>		
Has two floors above the ground; brick walls; timber floors trussed in some places; iron column supports for floors and roof; wood and iron roof slated; ordinary cranes for housing goods; vaults underneath, having brick and stone piers, and brick groins. Extent 2½ acres.....	847,352	8,473
<i>North quay warehouses.</i> —(Nos. 1, 2, 3, 4, and 5.)		
Four floors above the ground, divided into four compartments; walls of brick and iron doors; floors of wood and wood supports; vaults underneath, having brick and stone piers and brick groins; staircases of stone; walking wheels and common cranes used. (These particulars will also apply to the back sheds.).....	3,484,810	34,545

STATEMENT—Continued.

Description of the several warehouses.	Cubic contents.	Tonnage.
<i>New tobacco warehouse.</i>		
One story above ground; brick outside and division walls; roof of timber and slate; ordinary cranes used; vaulted underneath; brick and stone piers, and brick groins. Extent 3½ acres.....	2,139,085	21,390
<i>New sugar warehouse.</i>		
Three floors high above ground; walls of brick; floors of wood, supported by iron columns; roof of wood and iron and slate; vaulted underneath; iron columns and girders, and brick wagon-head arches....	325,332	3,253
<i>Sugar warehouses.</i>		
Two floors above ground; wall at one side; wood partition next dock; roof of timber, and covered with copper; vaults underneath; brick and stone piers and brick groins; walking wheels used.....	1,365,210	13,652
<i>West Garden sheds.</i>		
One floor above ground; brick walls outside; wood and brick next sugar warehouse. No vaults underneath.....	329,304	3,293
<i>Rum and oil sheds.</i>		
One story above ground; wall at back; iron corrugated next dock; brick and stone piers and groins. Roofs of wood and slate.....	3,337,112	3,371
<i>East Quay warehouses.</i>		
One story above ground, (3½ acres in extent;) wood and slate roof; brick walls and divisions, with iron doors; vaulted underneath; brick and stone piers and groins.....	1,781,235	17,812

STATEMENT—Continued.

Description of the several warehouses.	Cubic contents.	Tonnage.
<i>Spirit and South Quay warehouses.</i>		
Four floors above ground; brick walls and divisions, also iron doors; floors of wood, with iron columns; roof of wood and slate; vaulted underneath; brick groins	2,167,247	21,671
<i>West Quay warehouse H.</i>		
Two floors above ground; brick walls and wood floors, having wood supports; partly vaulted underneath; iron columns and brick arches.	427,746	4,277
<i>West Quay warehouse No. 1.</i>		
Two stories above ground; brick walls; wood and slate roof; iron columns; vaults underneath; iron columns and brick arches; staircase of stone.	178,429	1,782
<i>West Quay warehouses Nos. 2 and 3.</i>		
Five floors above ground; brick walls; wood, iron, and slate roof; wood floors, trussed; iron columns; vaults underneath, having brick arches and iron supports	2,584,576	25,845
<i>Quay side sheds.</i>		
One story above ground; wood sides, and timber and slate roof; walking wheels and ordinary cranes used for housing goods.	2,484,359	24,843
<i>Jetty shed.</i>		
One story high; wood sides; timber and iron roof, covered partly with slate and partly with zinc	215,550	2,155

An account of books kept at the several warehouses.

Cargo ledger contains an account under the name of each ship; of all goods landed, when and to whom delivered, and the amount of charges paid thereon.

Register order book contains a record of all orders received for the delivery, &c., of goods.

Register order book for customs orders contains a record of all orders received from the customs for goods on which the duty has been paid or otherwise cleared.

Register order book for extra operations contains a record of all orders received from the proprietors of the goods for any operation to be performed thereon.

Bill book contains a daily account of all bills made out and paid.
Pass book contains a daily record of all passes issued for goods delivered.

[Kept by second class and apprentice clerks.]

Foreman's return contains a daily account of book (warehouse) goods delivered, and other work performed.

[Kept by warehouse foreman.]

Foreman's return book contains an account of all goods delivered each day, the operations performed thereon, to whom delivered, and the amount of charges paid.

Authority book contains a record of the names of all persons authorized to sign by procuration or otherwise.

[Kept by second class and apprentice clerks.]

Landing book. A separate book kept for each vessel and every particular of the goods landed, inserted therein.

[Made out by check clerks.]

Stowage book contains an account under the name of each vessel of all goods housed, and when delivered.

Re-weighing book contains an account of the separate weights of goods weighed for delivery or otherwise.

[Kept by the foremen in the warehouses.]

Admeasurement book contains the particulars of goods measured for freight, &c.

[Made out by check clerk.]

Lotting book contains the particulars of goods lotted for sale.

[Made up by colonial samplers.]

Shipping book for exports. A separate book kept for each vessel and the particulars of goods received inserted therein.

[Kept by clearing foreman.]

Foreman's shipping book. A record of all goods shipped on board vessels.

[Kept by shipping foreman.]

Ledger for exports. An account opened under the name of each vessel, and the amount inserted of all bills made out.

[Kept by second class or apprentice clerks.]

Mate's receipt book contains the particulars of goods shipped daily on board vessels, for which the signature of the captain or mate is obtained.

[Kept by shipping foreman.]

Surveying officer's minute book contains the particulars of surveys made on board vessels.

[Kept by surveying officer.]

I.

Questions addressed to the St. Katharine's Dock Company, with their replies.

1. How far the warehouses are separated into distinct stores; the character of the walls and separation, so as to prevent the extending of a fire from one to the other; the location, with a view to air, light, and ventilation, &c.
2. How far marine or other railways are used for placing goods in the warehouses.
3. The length of time occupied in warehousing cargoes of goods, as well as in shipping them from the warehouse, together with the delay on this account and detention of vessels.
4. What portion of the time of a vessel is taken up in depositing and receiving goods from such warehouses.
5. How far and for what time, at what place, and under what guards a vessel is permitted to be used as a warehouse.
6. Packages in bad order; how repaired, repacked, &c., and how far the merchant is allowed control of such labor.
7. Whether liquors, grain in bags, sugar, &c., can have the description of packages altered; and liquors, how transported to secure the article from adulteration; if cased, and by whom.
8. The penalties to guard against violation of warehouse rules? Are securities required from storekeepers, or those having custody of goods; if so, amount of such security, &c.
9. The guards against burglary, theft, &c.; checks on storekeepers, so as truly to ascertain the disposition of goods entrusted to their custody.
10. The manner of keeping their accounts; how often examined to test their correctness, and by whom.
11. How an examination is made of the goods on hand, and how often.

12. The forms of their accounts.
13. The expenses of storage, &c.; how paid, and to whom.
14. The system used to secure accountability in the collecting agents:
15. What fees for bonds, certificates, and orders for receipt and delivery; their amount, and how collected.
16. The different forms for the receipt and delivery of merchandise, and the difference, if any, when for consumption, export, or interior transit.
17. What returns, statistical or otherwise, and statements are made up, and how often.
18. How far the warehouse is separated into distinct stores.
19. The description of goods stored.
20. How far there are separate stores for different descriptions of goods.
21. A description of the stores; how and of what material built; number of stories; depth and extent of cellars; how far fire-proof; to what extent erected on arches without timber; how many are immediately upon the water; how many are distant, and how far; the conveniences of landing, and of loading and unloading to and from them.
22. The depth of water at the docks or basins; the nature and position of the hoisting apparatus; whether by steam or otherwise.
23. Whether the goods are insured, and how, and at what rates.
24. The means used to protect the goods from combustion, and the buildings from fire and accident.
25. How, and at what time, fires are permitted, or lights introduced, and in what manner.
26. How far, and to what extent, iron has been introduced, either for roof, rafters, joists or otherwise, as well as the material for flooring; the expense of such buildings.
27. The insurance, if any, on such warehouses, and on the goods stored therein.
28. How, and for what terms, and at what rate of rent the warehouses are leased.
29. How far they are public, and how far private warehouses; if of both descriptions.
30. How far the merchants are permitted to have the custody of their own goods, and especially of dry goods, in their own warehouses.
31. How far the government has the supervision, direction, or control of such warehouses or goods.
32. The amount of goods stored, with the description and the quantity and character of each.
33. The rate of storage.
34. The usual and average period of storage; how far the charge is diminished for a longer period.
35. The length of time goods are permitted to remain in warehouse without payment of duties.
36. The distinction and separation in location or otherwise, of warehouses designed for goods entered for consumption, or for re-exportation.

37. A full description of the books kept; by what number and character of clerks and other officers.

38. How the labor is performed, including truckage, drayage, loading and unloading, shipment and exhibition of goods, whether by sample or otherwise.

39. How, and to what extent, merchants using the warehouse, have counting houses only; and in what manner merchants and their clerks are admitted into the warehouses; and how far they are permitted to have access to the goods.

40. A full description of the official names and duties of all persons transacting the public business in such warehouses, and the compensation paid each.

41. The hours within which the warehouses are kept open; their connection with the water used for extinguishing fires, and what articles are considered combustible or perishable, and excluded from the warehouses, and how or where the combustible or perishable articles are kept, and for what length of time.

42. The actual expense of warehousing goods, and of keeping them in warehouse; distinguishing the different kinds of goods, as dry goods, hardware, groceries, wines, liquors, &c., and what portion of the imports are not warehoused at all, either in public or private warehouses, under any supervision of the government.

43. How the free goods are warehoused.

44. How unclaimed goods are warehoused.

45. The disposition made of unclaimed goods.

46. The disposition of goods that have paid the duties, after the payment has been made.

Answers to the questions propounded by the American commissioners for inquiry into the warehousing and dock system in the port of London, August, 1847.

1. The warehouses are constructed with party walls separating the floors in divisions, and with iron doors and stone staircases. There is a suitable space reserved between each stack of warehouses; the light and ventilation is perfect; the windows of each of the warehouses secured by shutters, some of which wholly of iron, and others cased with iron. It will be observed, from the plan of the docks, that the site is very limited, not exceeding 35 acres, and that the construction of the buildings, wharves, quays, &c., has, therefore, been formed to suit the contracted space, the site being surrounded by two great public thoroughfares, which precluded an extension of the location.

2. No railways are used within the docks.

3. The period of time consumed in the discharge and housing of merchandise depends greatly upon circumstances. If great despatch be required, the celerity with which a cargo can be landed and housed in these docks may be judged of by the following statement of a few instances, embracing varied articles of merchan-

dise. Statement of the time expended in the discharge of the following goods by the St. Katharine Dock Company—*eight hours' work*, including half an hour for refreshment:

	Greatest despatch.	Ordinary despatch.
Tallow, casks,.....	1,006	550
Flour, barrels,.....	4,568	2,000
Cotton, E. I., bales,.....	1,203	500
Hides, dried, Buenos Ayres,.....	3,800	2,500
Sugar, bags,.....	7,400	3,000
Sugar, Havana, chests,.....	1,500	500
Sugar, hogsheads,.....	350	250
Hemp, E. I., press packed bales,.....	1,161	500
Hemp and flax, Baltic, tons,.....	86	50
Hemp only, tons,.....	65	45
Flax only, tons,.....	92	55
Oil, in casks and butts,.....	290	100
Brandy, puncheons and hogsheads,.....	336	200
Wine, pipes, hogsheads, and $\frac{1}{4}$ casks,.....	529	250
Indigo, chests,.....	1,131	450
Currants, butts and caroteels,.....	240	150
Coffee, bags,.....	5,450	2,000

4. Part of this question is satisfied by the preceding answer; and as respects the time a vessel is engaged in receiving on board her cargo from the warehouses, it is to be stated that the goods are delivered into the vessel as fast as the crew can stow the same away, it being the practice in the port of London for the captain and crew to receive and stow away the cargo. The time consumed in such case, therefore, is influenced by the activity or otherwise of the captain and crew.

5. No such practice exists in the port of London, but the time the vessel is detained by the consignee of the cargo, and during such period converted into a floating warehouse, depends upon the conditions of the charter party, or bill of lading, in which provision is generally made for a certain number of laying days, and the exercise of the right of detention occasionally governed by the state of the markets.

6. The dock company perform all the operations required upon the merchandise; the expense of which is either provided for in the rates, or extra charges, according to circumstances, are made; see the tables of rates, &c., of which copies have been furnished. The merchant is at liberty to give special directions as to the nature of such operations; and in the absence of such instructions, the dock company, to avoid delay, proceed to make the goods merchantable,

or execute such other operations upon the same according to the custom of the port. The management of goods is confined to the manipulations performed by the officers and servants of the company under whose superintendence and control the whole is executed; at the same time instructions of a special character from the owners of the goods would be obeyed, and charged for accordingly.

7. So long as goods are in bond, no alteration of the packages can be made without the sanction of the customs; the operations required would be, as in the previous cases quoted, performed by the dock company in their capacity of warehouse keepers.

8. See the provisions of the warehousing act and dock act; of which copies have been furnished.

9. The guards against plunderage depend chiefly upon the vigilance of the dock officers, servants, and the internal police in executing the regulations set forth in the code of instructions; regard being had to the security of the property, few instances of abstractions occur, although occasionally the extra laborers employed are detected in *pilfering* the dock company; and so, indeed, all bonding warehouse keepers are responsible to the crown for the duties upon goods bonded in their warehouses.

Nos. 9 and 10. The customs require an examination of the warehousing accounts periodically, generally taken once in three years, and is usually performed by the officers of the revenue jointly with those of the company, but from the unquestionable responsibility of the dock companies, who are incorporated by law as warehouse keepers, the examination as to them is not so rigid as it is with respect to private warehouse keepers.

No. 11. It would not be practicable to make an accurate examination of the stock of goods in warehouse, without a total suspension of business during the time of so doing, seeing that housing and deliveries must be constantly going on. Should, however, reasonable suspicion of malversation at any time arise, the particular parcel of goods suspected to have been fraudulently dealt with would be required to be unplied, inspected, and compared with the entries and documents. A private examination is sometimes made by the officers of the dock company in some cases, to test the accuracy of the records with the deposits.

No. 12. The forms of accounts generally accompany this statement.

No. 13. The expense of warehousing is reimbursed the dock company in the rates charged, which are defrayed by the owners of the goods, or of the ship, as the case may be. The only rates paid to the dock companies by the crown are those upon tobacco, in the shape of rent chargeable for warehouse room upon that article, the revenue being compelled by law to provide suitable places of deposit for the same, especially on account of the very high duties payable thereupon, and with a view to encourage a deposit in transit by relief in the charges, considerations which, during the time of the late Mr. Pitt, led to this arrangement as an experiment, but has been continued since; doubts are, however, entertained,

whether this particular deviation from the general system of warehousing will not, ere long, undergo alteration, and the deposit of tobacco in places of special security, such as the docks surrounded with walls are, placed on a uniform footing with other goods.

No. 14. The system adopted by the dock companies of requiring payment of charges and rates prior to the delivery of goods from warehouse, relieves them from the accountability referred to. The principal collectors, not exceeding two or three in each establishment, give security, and their receipts and payments are checked daily.

No. 15. None; the expense included in the rates.

No. 16. See No. 12.

No. 17. The statistical returns prepared for the use of the dock company consist chiefly of the monthly and annual accounts of the number of ships and tonnage entered and departed, and of goods housed and delivered; the financial accounts are made up and balanced quarterly, and annual accounts (in the month of January in each year) presented for inspection to the proprietors of the docks.

Nos. 18 to 20. To a certain extent internal arrangements are made for classifying goods, and as far as practicable consistently with the interests of the company as warehouse keepers, and regard being had to economy of room, separate floors are specially assigned for particular goods; the stowage is regulated also according to the weight and bulk of the article, heavy goods being stowed in the lowest floors to diminish the expense of craneage. The description of goods is of all kinds; pitch, tar, rosin, turpentine, and other combustible articles of great hazard *excepted*.

No. 21. The warehouses, vaults, &c., are constructed of brick, stone, and timber, but not fire proof, *the vaults excepted*, which are all brick arched and without timber. The plan shows the distances from the dock water's edge. The convenience of landing, housing, and delivering of merchandise, may best be ascertained by personal examination during the operations and inspection of the machinery in use.

No. 22. The ship regulations, copy of which has been furnished, show the depth of water at the dock entrance, lock, &c., &c.

No. 23. The merchants insure their goods against the risk of fire. The premium paid upon the warehouses and merchandise deposited in the walled docks in London is 2s. 6d. per £100 per annum; private wharfs and warehouses as high as 7s. 6d.

Nos. 24 and 25. See regulations fully explained in the code of instructions and ship regulations.

No. 26. See answer No. 21.

No. 27. See answer No. 23.

Nos. 28 and 29. The dock warehouses and buildings are the property of the company, and although private property, are constituted by law public places of deposit; none are let for other occupation.

Nos. 30 and 31. The custody of all goods deposited in the dock warehouses is vested in the company; the government have no supervision except in so far as respects fiscal regulations, established

with the view of securing the payment of duties on goods liable thereto.

No. 32. The quantity of goods lodged in the warehouses of the dock company, which include their up town warehouses, (in Cutler street, Bishopsgate street, and Houndsditch,) which latter are chiefly appropriated to the deposit of tea, China and India produce, amounts at present to 75,000 tons; the description and character are almost of every kind.

No. 33. See tables of rates.

No. 34. The rate of charge is not influenced by the length of time of deposit; the period of deposit is so various, being governed by the state of markets and other circumstances, that no accurate returns can be made to satisfy this question in detail.

No. 35. See warehousing act, 8 and 9 Vic., cap. 91. It is not the practice for the government to compel the merchant to export or pay duties on goods deposited in bond, although they have the power to limit the time within a given period; the necessary encouragement to the warehousing system would be affected by such a restrictive regulation.

No. 36. None in practice in the dock warehouses.

No. 37. See answer to No. 12.

No. 38. The nature and description of internal management of goods is so various, that a knowledge thereof beyond what may be obtained from a perusal of the code of instructions, can only be acquired by personal inspection and experience. Many goods are sold by sample, but followed generally by comparing the bulk with the same.

No. 39. No counting-houses or offices are occupied by merchants within the docks for the purposes of carrying on their business; they are all provided with such offices in various parts of the city and port. Owners of goods are allowed to have access to them in the presence of the officers and servants of the company.

No. 40. In so far as this information can be given, it will be found in the printed list of the establishment accompanying the printed forms. (See No. 12, question.)

No. 41. See the code of regulations and instructions.

No. 42. Goods which are *free from duty* are not usually deposited in the dock warehouses, but in various private warehouses, and at wharfs, where the rent and charges from the generally inferior description of accommodation are less, and if duty free are not subject to the fiscal regulations. The proportion of merchandise so deposited cannot be stated, nor could the detailed particulars, further required by this question, being of so multifarious a character, be furnished without great clerical labor; whilst it is to be observed that the result must in a great degree depend upon the cost and maintenance of the description of buildings where deposited, and expense of the establishment.

No. 43. Free goods, foreign, are not **WAREHOUSED**, but merely entered at the time of landing at the custom-house, and placed in any warehouse, although not licensed for bonding.

No. 44. Unclaimed goods are entered within a given time by the dock companies under the authority of their acts. (See the acts.)

No. 45. Such goods, after a reasonable time remaining unclaimed, are sold by the dock companies under the provisions of the said acts.

No. 46. After the duties upon bonded goods have been paid, they are not required to be removed from the place of deposit until required for shipment or delivery for home use.

J. HALL.

ST. KATHARINE DOCK, 25th August, 1847.

To CHARLES C. WALDEN, }
D. P. BARHYDT, } *Commissioners.*

K.

LIVERPOOL AND BIRKENHEAD DOCKS.—REGULATIONS.

No person whatever can be allowed to remain in this dock after the established hours of business, except as hereinafter mentioned; nor can any person be permitted to have access to vessels therein, without a pass, excepting the owner, master, or chief officer.

Passes will be given on the application of the captain or chief mate, in the superintendent's office, to admit the ship's apprentices, or other persons, to prepare the ship for discharging, or to do any other work on board which may be unavoidably necessary.

The captains, officers, and crews of ships are requested not to give either wine, spirits, grog, or any other liquor to the dock servants, as by so doing they expose them to the certain and immediate forfeiture of their situations.

No fee, perquisite, or reward, of any kind or denomination whatsoever, is to be taken by the dock officers, or any persons who shall be employed in the service of the trustees, for any act done within the dock walls. Persons giving, offering, or receiving such fee, perquisite, or reward, are thereby rendered liable to a penalty of twenty pounds for each offence.

Ships will not be allowed to retain their crews on board after the hour of business.

Preparatory to ships being discharged by the trustees, the decks must be cleared of articles which would impede the working out of the cargo.

Every master of a ship is required to deliver at the superintendent's office, and also at the dock office, revenue-buildings, within twenty-four hours after the arrival of the vessel in the dock, or reporting at the custom-house, a true copy of the manifest or report of the cargo, signed by himself. Blank forms of manifest may be obtained on application at the superintendent's office.

No ships can receive their rotations, or be allowed to break bulk, until their cargoes are duly entered; and such cargoes will be landed

in due succession, according to the strict order in which the manifests are delivered and entries completed.

The master, mate, or some person duly authorized by the owner, is to remain on board the vessel during the unloading.

It is desirable that all baggage or presents should be sent as promptly as possible to the baggage floor, where an authority from the master for the delivery thereof must be lodged.

Bullion, specie, jewels or packages of extra value (whether cargo or private property) must be delivered by the captain, under his own responsibility, unless he is desirous of placing the same in the charge of the trustees; in which case, such property must be particularly specified.

No person shall be allowed to be employed in the unloading or loading of vessels within the dock, except the crews thereof, and the servants of the trustees; or in any other work and labor to be performed within the dock premises, (stowers on board of ships loading outwards excepted,) without permission, in writing, from the superintendent.

Laborers may be hired of the trustees, to work under the direction and responsibility of the master of the ship. In cases where the number of men employed is not sufficient for the timely discharge of the cargo, additional hands will be provided by the trustees at the expense of the vessel.

Ship's provisions and stores cannot be permitted to pass the gates, without an order signed either by the "captain or owner."

No fire nor light can be allowed on board any vessels within the dock walls.

The hours of attendance are, from 1st March to 30th September, both inclusive, from 8 a. m. to 5 p. m.; from 1st October to last day of February, both inclusive, from 8½ a. m. to 4 p. m., and there is to be no intermission of business during these hours.

The trustees will not be responsible for any loss or injury sustained whilst goods are on board a vessel or craft, or in the breaking out, or slinging of the same on board, unless the whole of the work performed shall be executed by their servants.

Goods landed in the Albert dock, and lodged in the custody of the trustees, may be detained for freight, if stopped prior to transfer, or to the issue of dock warrants. Notice to stop such goods until the freight has been paid or deposit made, must be lodged at the manifest department, general office, Albert dock.

No stop for freight can be received after an order for transfer of the goods has been lodged, or a warrant issued for them.

Abstracts of cargoes, for the purpose of making up freight accounts, are supplied on application at the manifest office, at the following charges, viz:

If the goods have 10 marks or under....	2s 0d
" " " 11 " " to 20 marks.	3 6
" " " 21 " " and upwards	0 2 each mark or parcel, but the total not to exceed 10s 6d including an abstract of certificates of damage.

Information as to a vessels lying in the dock may be obtained by reference to the "ship book," which is exhibited in the lobby of the superintendent's office during the hours of business.

Conditions to be observed by ships taking in cargoes from the warehouses.

1. The taking of the ship in and out of dock, or to and from the quay, to be performed by the master and crew, as directed by the dock master.

2. The goods to be taken from the slings, and to be stowed away by the crew, under the orders of the master.

3. If a sufficient crew be not on board to receive and stow away the goods as delivered, or to transport the vessel, a further number of men shall be provided by the trustees, at the charge of the vessel, to work under the direction and responsibility of the master and his officers.

4. To prevent delay in loading export vessels, the shippers should pay up the rent and charges upon the goods; or where the amount cannot be ascertained without weighing, &c., make a deposit to cover the same.

Regulations, &c., regarding merchandise.

[The duties for home consumption upon the following articles, bonded in the Albert dock warehouses, will be chargeable on the delivery weight only, viz: sugar, currants, figs, raisins, hams, and cheese. Wines, on the delivery gauge. Spirits, on the delivery gauge and strengths. And no duties will be charged on deficiencies of goods exported from the bonding warehouses, vaults, &c.]

No ship is allowed to break bulk until her cargo is duly entered; it is therefore important that consignees should give directions for the entry of their respective consignments as soon as the ship is reported.

The trustees will proceed to pass warehousing entries for such goods as the owners or consignees may have neglected to enter within forty-eight hours, in cases where the discharge of the cargo of a vessel is impeded or obstructed by such neglect; the period to be computed from the date of the report.—4 Vic. cap. 30, sec. 75.

Goods remaining unentered after the expiration of three days from the date of the ship's report, will be forthwith landed and housed.—4 Vic. cap. 30, sec. 77.

Bills of lading, or other satisfactory proof of ownership, must be produced in all cases, before goods can be delivered to any party claiming the same.

Particular attention is necessary to the regularity of the endorsements of bills of lading, as the dock officers cannot pass any bill on which the authority from the shipper to the holder is not deduced by an accurate chain of endorsement.

In all cases of informality in bills of lading, from want of en-

dorsement, &c., or of their being lost, application must be made by letter, through the secretary to the dock committee, stating the circumstances, and enclosing any documents which will show the title to the goods; in every such case the applicant must engage to indemnify the trustees, by bond or otherwise, as the committee may direct.

When bills of lading are produced, which are at variance with the manifest as to the original consignee, the trustees will not pass any delivery order founded thereon, until three clear days shall have elapsed, unless explained to their satisfaction.

Orders for transfer or delivery, (the forms for which may be obtained at the general office,) cannot be accepted until the goods have been landed, unless the goods are to be delivered from the landing scale.

Parties holding orders for the delivery of goods from the landing scale, and requiring such goods to be housed, must lodge the orders forthwith in the general office, with the necessary instructions endorsed thereon, and warrants will be granted accordingly.

Muscovado sugar, goods imported in bulk, and such other articles as are required to be re-weighed on delivery, are deliverable by cheques or sub-orders, but with these exceptions warrants will be issued, upon application, for all merchandise warehoused under the care of the trustees.

Warrants may be taken up by the proprietor for the whole quantity of a bulk as imported; or for any allotment of such bulk, on payment of the expense of separating it into distinct and corresponding parcels.

Warrants for goods which are usually sold without lotting, will be made out for such quantities as may be found generally convenient to the importers.

For goods which are lotted, made merchantable, &c., the warrants will be made out as soon as the operations are performed. When directions from the importer are required, notice will be given on the landing accounts, or otherwise.

The first warrants or cheques will be issued to the order of the importers, or their assigns, (provided there be no stop upon the goods for freight or otherwise,) upon payment of the landing charges.

Such payments must include all charges incurred to the time of passing the order, or issuing the warrants or cheques, excepting rent; charges accruing subsequently, and the rent must be paid by the holders of the warrants before delivery of the goods. The proprietors of goods may, however, clear the rent and incidental charges to any desired date, and have new warrants or cheques accordingly.

Weight notes, corresponding to the warrants, will be furnished, when required, at the charge of two pence each.

When the assignment or removal of part of the goods only is intended, the warrants or cheques should be divided at the warrant department, as hereafter provided. If the quantity to be assigned must be weighed or measured, to separate it from the bulk, the

division cannot be made until the whole quantity has been re-weighed or remeasured. If the delivery of the whole of the contents is directed, and the goods are not finally removed within two days, a new warrant or cheque, for the remainder of the parcel, must be taken out.

When the holders of warrants or cheques are desirous of assigning part of their contents, without delivery, re-weighing, re-housing, &c., new documents will be given in exchange on lodging the originals, duly endorsed. The endorsements should specially direct the manner in which the contents are to be divided, and state the names of the parties in whose favor the new warrants or cheques are to be issued, in the following form:

"Please to divide the within," or when part is to be delivered, "Deliver to bearer," (state how many packages,) "and grant new — one for — (packages) in favor of —; one for," &c., &c.

Warrants may be exchanged or divided, without assigning the goods, when desired by the holder, at the same rate of charge.

The original warrant is not charged for, but the charges for dividing or issuing new documents or transferring, are—

For each warrant or transfer.

1 a 4 packages or quantities	1d.
5 — 10....do.....do	2
11 — 15....do.....do	3
16 — 20....do.....do	4
21 — 25....do.....do	5
26 — 30....do.....do	6
31 — 35....do.....do	7
36 — 40....do.....do	8
41 — 45....do.....do	9
46 and upwards.....do	10
Goods in bulk, per ton.....	1
For every new cheque granted.....	2

If, from the nature of the contract between the seller and buyer, re-weighing, &c., may be necessary, new warrants will be issued, containing the landing and re-weights, as soon as the operations are completed, and the original warrants deposited, with the necessary directions endorsed thereon.

When any alterations, such as re-packing, &c., are to be made, (except when preparatory to immediate delivery,) the warrants must be lodged; and others, representing the goods correctly, issued in the same manner.

In the case of casks of liquids used to fill up others, the warrant must be lodged, and the proprietor may either have a new warrant for the remainder, or it may be delivered (if not required to be used again in the same way) to his order.

The warrants must likewise be lodged on giving orders to vat; but if immediate shipment be not intended, new warrants will be issued as soon as the casks are re-filled.

In the four last-mentioned cases, the charges for performing the operations include the expense of new warrants.

When warrants or cheques are lost or mislaid, the trustees will require that they should be advertised in two Liverpool papers, a copy of each of which, containing the advertisement, and an engagement to indemnify the trustees by bond or otherwise, to be enclosed with the application for duplicates. The new documents not to be issued (unless the original shall be found and delivered up) until seven clear days shall have elapsed from the date of notice by advertisement. Upon notice of the loss, the goods will be stopped, and the original document can on no account be acted upon, unless first presented at the secretary's office.

Should any interlineation, erasure, or alteration have been made in an order, it can only be accepted with the name or initials of the party set against such alteration.

Proprietors of goods desirous of authorizing their clerks to sign orders on their behalf, must lodge an instruction, in writing, to that effect, with the principal of the general office, of whom printed forms for that purpose may be obtained.

Brokers possessing general authorities, in writing, from merchants, to inspect or draw samples from their goods, must register the same with the principal of the general office.

Goods which require to be made merchantable for the purposes of sale, or from which samples can only be taken after the contents of the packages shall have been turned out, will await the specific directions of the owners.

Brimstone, cubic nitre, guano, oakum, pitch, rags, rosin, salt-petre, tar, turpentine, and any other articles which may be deemed objectionable by the trustees, will not be permitted to be housed in the warehouses.—4 Vic. cap. 30, sec. 95.

Deposit accounts.

To facilitate the passing of orders, and the payment of charges due upon goods, the trustees will open *deposit accounts*, upon request from merchants, with such deposits as they think proper; when the balance is reduced below ten pounds, a further deposit must be made. Ten pounds is the smallest sum which can be received at a time as a deposit.

Parties having deposit accounts with the trustees, must transmit a note of advice on the proper form with each deposit, and it will be necessary that they should invariably state on their orders or warrants, by whom the charges are to be paid, thus:

"Charges to the [date] to our account."
 or
 "Charges to be paid by the holder."
 (Signature.)

By opening such accounts the business of merchants, particularly

where goods are upon rent, will be much facilitated. The proper forms and pass-books may be obtained, on application at the general office.

Orders for extra work.

The charges for re-packing, preparing for exportation, making merchantable, and all work which can only be performed by the specific directions of the proprietors of the goods, or parties duly authorized by them, will be fixed from time to time, with reference to the cost of labor and materials. The charges under this head must be paid by the parties giving the order or clearing the goods.

The trustees are not liable for deficiencies arising from natural causes, nor for any losses or deficiencies whatever, unless ascertained previously to the goods being removed from the dock premises.

With respect to goods subject to allowances for tares by the customs, with a view to prevent delay, importers may lodge a general order with the trustees authorizing them to act on their behalf; but when this is not done, the merchant's clerk ought to make an immediate appointment with the landing surveyor of the customs to settle the tares, as the landing accounts cannot be furnished until they are adjusted.

Duplicate accounts of weights, &c., of goods, are furnished on certain conditions, on reasonable cause for requiring them being assigned.

Goods deposited in the Albert dock warehouses will be held by the trustees as general liens, in respect of all rent, charges, &c., that shall have been incurred thereon.—4 Vic. cap. 30, sec. 87.

Goods brought by land carriage or inland navigation.

Parties in charge thereof must apply at the superintendent's office, where instructions will be given as to the place of deposit. After being housed, the goods will be subject to the general regulations.

At Birkenhead 18 store-houses are erected in 3 rows of 6 stores each, 140 feet long by 47 feet wide, 2 stories high—1st, 20 feet, 2d, 10 feet high. Walls all of brick and 2 feet thick to rafters. Lower floor of stone 9 inches thick, a thin bed of sand and brick laid over all.

Two drains underneath each store from front to rear; upper floor of wood. Roof wood rafters and slated. Iron pillars, 9 inches diameter, and 2 rows from front to rear, support 2d floor.

Doors all of iron, $\frac{3}{4}$ inches thick. In first story, 2 at each end,

12 feet by 6; and four windows 4 feet by 2.9. In second story, 2 doors 10 by 6 feet, and two windows in each end.

Window shutters of iron.

Stairs and railings all of iron to 2d story.

At one end of each store is an iron pipe 4 inches in diameter, to which hose is attached on each floor for extinguishing fire.

Each row of 6 buildings has a communication by double iron doors through the middle of each partition wall on each story.

At each end of each store are two cranes fixed in the loft for hoisting. Crank for hand, with cog-wheels and two wooden rollers, double and single purchase, lower iron cog-wheel 3 feet diameter, upper 5 inches.

L.

Questions addressed to the Custom-house, London, with the replies and forms referred to.

7. The forms for entering merchandise at the custom-house for consumption, warehouse, reexportation and interior transit by land or water.—(See forms of entries, Nos. 1 to 8.)

The different forms for transporting inland, or for reexporting, such as permits, certificates to cancel bonds, orders to receive and deliver.—(See forms of entries, No. 1 and 8.)

How far bonds are required for goods in warehouse.—(On warehousing goods; warehouse keeper gives bond. See 8 sec., 8 and 9 Vic., ch. 91.)

For transshipment, if for exportation.—(Bond No. 1.)

Whether duties are exacted if the goods should be consumed by fire.—(The law does not provide for this case; but the government have in many instances given relief.)

If otherwise destroyed while in warehouse, or in custody of government to or from thence.—(See 17 and 18 sec., 8 and 9 Vic., ch. 91.)

8. If on arrival at second port of warehousing, the difference in the preceding forms, if any, and if again shipped, is there any variation.—(Forms of entries No. 1 to 8 apply to these cases.)

10. A list of fees for bonds and other papers issued officially from the custom-house.—(There are no fees; amount of bond stamp 5s.)

11. Whether the duty is assessed at the first port, or at the place where withdrawn for consumption.—(At the place of withdrawal for consumption.)

12. At whose risk the goods are during transit.—(At the merchant's risk.)

13. What deductions, if any, are made for leakage, breakage, or wastage, during transit.—(If caused by stress of weather commissioners give relief, under the provisions of 28th sec. 8 and 9 Vic., ch. 91.)

Whether any on the voyage of importation, and under what restrictions, leakage, breakage, or loss by weight, is made a part of sea damage caused by stress of weather or stranding.—(No deduction is made in this case beyond what is allowed by the 30th sec. and 52d sec., 8 and 9 Vic., ch. 86. See also 31st and 32d sections of the same act.)

Forms of entries, &c.

1. For consumption from the vessel.
2. Ditto from the warehouse.
3. Warehousing from the vessel.
4. Withdrawal from the warehouse for shipment to a second place, "bond note instead of entry."
5. Warehousing from another port.
6. Export from bond.
7. Bill of sight and return thereon, part for consumption and part to be warehoused.
8. Bill of sight and return thereon, all for consumption.
9. Memorandum of the mode of passing entries.
10. Copy of ship's report.

[Form No. 1.]

Form of entry for consumption from the vessel.

"Galley quay," Soho, Cullen, from Atwerp; *British ship*
N. Hammand. "Prime."

C A H $\frac{1}{12}$. Twelve cases containing ten hundred weight white window glass, not exceeding one-ninth of an inch in thickness. Duty £3 10s.

AUGUST 17, 1847.

No. 2.

Form of entry for consumption from the warehouse.

London docks. North Carolina, Drummond, from New Orleans, American ship Grant & Hodgson, "home consumption."

C 26. One hogshead containing one thousand two hundred fifty-nine pounds leaf tobacco unmanufactured, the growth of the United States, warehoused by J. Gilbert. 31st, October, 1846. Duty £198 7s. 10d.

AUGUST 17, 1847.

No. 3.

Form of entry for warehousing from vessel.

St. Katharine docks, Matilda, Jones, from Cuba, British ship, John White.

E W 116. One hundred casks of unrefined sugar, not being equal in quality to white clayed, of the growth and produce of Cuba, to be warehoused.

August 17, 1847.

No. 4.

Form of entry for withdrawal from the warehouse for shipment to a second place in bond.

No entry is required in this case.

Bond is given for the removal of the goods to the second place, and a bond note is issued, in the annexed form, which is sent to the warehousing department where the goods are deposited.

Upon receipt of this, after due examination of the goods, the warehouse keeper transmits an account of the same to the proper officers at the port of destination, in the form of despatch annexed to No. 5.

As to removal of goods to other ports, see 25th section, 8 and 9 Vict., ch. 91.

[To accompany form 4.]

Goods for removal.

BOND-OFFICE, CUSTOMS, LONDON,
Twenty-fifth day of August, 1847.

Mr. John Henry Field, merchant, of Eastcheap, intends to remove the undermentioned goods, warehoused at Cutler street, by the day of 18, ex the master, from , by railway, to the port of Liverpool, there to be re-warehoused, viz:
Twelve hundred pounds of tea.
Duty, £150.

This is to certify, that security is taken for the due arrival and re-warehousing thereof at the above port within ten days from the date hereof.

W. SMITH, consignee.

W. WYBROW,
Clerk of the bonds.

Security:

JAMES PEEK,
Broker, Eastcheap.

No. 5.

Form of entry for warehousing from another port.

St. Katharine docks, by railway from Liverpool, ex Nagle, Jones, from Singapore, British ship Harbing & Son.

H 3. One case manufactured tobacco cigars, produce of Manilla; and coast despatch, warehoused at Liverpool by Murray, Syme & Co., 1st October, 1846, dated 21st August, 1847, now to be re-warehoused in the St. Katharine docks.

August 27, 1847.

[To accompany form 5.]

[6,260.]

LIVERPOOL CUSTOM HOUSE,
August 21, 1847.

GENTLEMEN: On the other side are particulars of "one case manufactured tobacco cigars, produce of Manilla," imported here and warehoused under the act 8 & 9 Vict., ch. 91, and now removed to your port under bond given by "E. Samuelton," on the "20th day of August, 1847," in the "(railway)," master, by virtue of the said act. "Ten days allowed."

I am, gentlemen, your most obedient servant,

J. M. HOLDEN, Jr.,
Warehouse keeper.

"Consigned to Messrs. HARBING & SON."

The collector and comptroller, "London."

United Kingdom, No. 73, letters of advice for dry goods.

Mark and number.	Gross landing quantity.	Tare.	Gross delivery quantity.	More.	Less.
H 3	2 1 23 2 25	Tare.			
	1 2 26 1	Ties.			
	1 2 25	or	193 pounds.		

Warehoused by Murray, Syme & Co., Oct. 1, 1846.
Ex "Nagle," from Singapore.

No. 6.

Form of export entry from bond.

COCKET,

Pro forma for foreign goods from the warehouse.

Custom-house,
London,

In the Batavier, D. Dunlop, for Rotterdam.

Know ye, that Henry Grey, jr., hath entered the following goods to be exported from the warehouse, for which bond is given, namely:

Five hundred gallons of Spanish wine.

Entered outwards,

August 20, 1847.

J. W.

Dated August 21, 1847.

H. WILLIRMOTT, *pro Collector*.

Tons 227.

J. D. SOPER, *pro Comptroller*.

47

St. Katharine's Docks.

G G $\frac{1}{2}$, 8 quarter casks, 160 gallons, Spanish wine.

Cleared eight.

H. GREY, *Lighterman*.

St. Katharine's docks, August 21, 1847.

Ship off tower.

*To accompany form No. 6.**Shipping bill.*

In the Batavier, D. Dunlap, for Rotterdam.

HENRY GREY, Jr.

47

August 21, 1847.

Foreign goods to be exported from the warehouse; bond given.
500 gallons Spanish wine.*From the St. Katharine's Docks.*G G $\frac{1}{2}$, 8 quarter casks, 160 gallons, E. Edward, Pearse & Cadizento, June 24, 1847, by Green & Co.Eight quarter casks, 160 gallons, Spanish wine.
Cleared eight.H. GREY, *Lighterman*.

St. Katharine's docks, August 21, 1847.

Ship off tower.

Signed by warehouse keeper for delivery, and searched for shipment.

No. 7.

Form of bill of sight and return thereon, part for consumption, part to be warehoused.

CUSTOM HOUSE QUAY.

In the Jas. Watt, Ferguson, Havre.

Sight

J. Harrison

British ship

Deposit fifty pounds

C+ Two cases of merchandise. Further particulars unknown.

I, Edw. Edwards, clerk to Messrs. Tanner & Co., the known agents of J. Harrison, importer of the goods abovementioned, do hereby declare that to the best of my knowledge and belief he has not received sufficient invoice, bill of lading, or other advice, from whence the quality, quantity or value of the goods abovementioned can be ascertained. And I further declare that I have not any reason to believe that the duty on the abovementioned goods will amount to more than the sum deposited.

EDW. EDWARDS.

Signed and declared this 20th day of August, 1847, in the presence of

J. J. JOHNSON, *pro Collector*.

Let this sight pass for the goods abovementioned, to be landed and examined by the importer in presence of the proper officer, previous to passing a perfect entry for the same.

Dated the 20th August, 1847.

34

CUSTOM HOUSE QUAY.

Jas. Watt, Ferguson, Havre.

British ship

J. Harrison

In part of sight

C+ One case of goods manufactured, not otherwise enumerated or described.

Value one hundred pounds—£100.

T. S. } Initials of computers to signify that the amount of duty

J. T. } is correct.

P. M. Initials of receiver's clerk that the duty is paid.

Duty £10.

J. MASON, Receiver.

T. SMITH, Comptroller.

Who are responsible to the crown.

I, Edward Edwards, clerk to Messrs. Tanner & Co., of Beer Lane, do hereby declare that I am authorized by the importer, and I do enter the above goods at the value of one hundred pounds.

Witness my hand this 20th August, 1847.

EDW. EDWARDS.

199

In full of sight, No. 34. August 20, 1847. Deposit £50. To be returned.

C+ One case of silk manufactures not otherwise enumerated, the produce of Europe, to be warehoused.

T. S. } Initials of computers to sanction the return of the deposit.
J. T. }

J. MASON, Receiver.

T. SMITH, Comptroller.

Endorsed by me,

Edw. EDWARDS, for Tanner & Co., Beer Lane.

August 20, 1847.

200

No. 8.

Form of a bill of sight and return thereon, all for immediate consumption.

CUSTOM-HOUSE QUAY.

In the city of Boulogne.

Time.

Boulogne.

Sight

M. Lawson

British ship.

Deposit £10; ten pounds.

ML. 64.—One case of silks, &c.

Farther particulars unknown.

I, Henry Constantine, clerk to Scotney & Co., the known agents of Mr. Lawson, importer of the goods above mentioned, do hereby declare that to the best of my knowledge and belief, he has not received sufficient invoice, bill of lading or other advice, from whence the quality, quantity or value of the goods above mentioned can be ascertained. And I further declare that I have not any reason to be-

lieve that the duty on the above mentioned goods will amount to more than the sum deposited.

HENRY CONSTANTINE.

Signed and declared this 20th day of August, 1847, in the presence of

JOHN JOHNSON, Collector.

Let this sight pass for the goods above mentioned, to be landed and examined by the importer in the presence of the proper officer, previous to passing a perfect entry for the same.

Dated the 20th August, 1847.

46

9—12

Form of a bill of sight and return thereon.

CUSTOM-HOUSE QUAY

City of Boulogne.

Time.

Boulogne.

British ship.

M. Lawson

In full sight, 20th August, 1847. No. 46. Deposit £10.

ML. One case containing

64. Five pounds six ounces plain silk broad stuffs. Three pounds fifteen ounces plain silk crape broad stuffs. Silk manufactures, value ten pounds. £10

Cotton manufactures, not being articles made up, value forty pounds, duty free. 40

Woolen manufactures, not goat's wool, being articles made up, value seventeen pounds, duty free. 17

Goods manufactured, value twelve pounds. 12

£79

All not otherwise enumerated the produce of Europe.

P. M.

Initials of the revenue clerk that the duty is paid.

Duty, £5 16s.

T. S. } Initials of the computers to signify that the amount of duty
J. T. } is correct.

J. MASON, Receiver,

T. SMITH, Comptroller,

Who are responsible to the Crown.

Endorsed by me,

H. CONSTANTINE,

P. SCOTNEY & Co.,

8 WATER LANE, August 20, 1847.

I, Henry Constantine, clerk to Scotney & Co. of Water Lane, do hereby declare that I am duly authorized by the importers of the goods contained in this entry, and do enter those at value, at the sum of seventy-nine pounds.

384

H. CONSTANTINE.

Witness my hand, this 20th August, 1847.

15

No. 9.

Mode of passing entries inwards.

A warrant and two bills are necessary for each entry, and, when numbered out, the reader places a bill before each of the computers and reads every particular contained in the warrant.

The comptroller's computer then makes his computation from the warrant, the receiver's computer calculating at the same time the amount of duty on one of the bills; and the two computers having agreed to the merchant's computation the amount of duty is figured upon the second bill by the comptroller's computer, from the warrant which he has himself just computed.

The comptroller's bill being thus rendered a fac simile of the warrant, is the medium through which the comptroller's cash book is entered up, the warrant itself being by this arrangement much earlier despatched to the delivery stations.

The receiver's cash book is posted from the bill which his own computer has checked, and the cash books of the receiver and comptroller are compared and agreed on the morning following the close of each day's business.

There is an ulterior check in the office of principal comptroller of landing and warehousing accounts.

The comptroller keeps a balance book of each day's transactions.

Receipt of duties.

The assistant to the receiver compares the bill with the warrant, and having entered the amount of the duty on his account paper, detains the warrant until he either receives the money or a voucher showing that it has been paid to the receiver general.

He then puts his initials on the warrant and hands it to the receiver, who signs it and passes it to the comptroller; after which it is forwarded by an official messenger to the station where the goods are deposited.

No. 10.

Copy of ship's report.

LONDON, No. 10.

In the ship *Deuvent*, of Newcastle, British built, property all British, about two hundred and seventy-one tons, with nine men, of whom all are British, and are besides James Nash Marshall, a British man, master for this present voyage from Cronstadt.

1,830 quarters of wheat, in bulk, and in 250 linen and 110 mat bags, 480 damaged mats, consigned to order; 1,050 pieces lathwood, Perkins & Co.; 36 deals, 12 pair oars, the master.

For ship's use, 2 spare lower yards, 2 spare topmasts.

Surplus stores—about 12 lbs. sugar, 6 lbs. coffee, 1 lb. tea, 6 gallons spirits, 5 bottles cherry brandy, 6 lbs. tobacco.

Pilots' names.—None employed.

Ship lying in London docks.

E. & A. RULE, *Agents*.

I do hereby declare that the entry above written, now tendered and subscribed by me, is a just report of the name of my ship, its burthen, built, property, number, and country of mariners, the present master and voyage: And that it doth further contain a true account of my lading, with the particular marks, numbers, quantity, quality and consignment of all the goods and merchandises in my said ship, to the best of my knowledge; and that I have not broken bulk or delivered any goods out of my said ship since her loading in Cronstadt, and that I have no foreign sails or cordage on board my said vessel.

JAMES NASH MARSHALL.

Signed and declared, this 17th day of August, 1847, in the presence of

J. J. JOHNSON.

19—22.

I, James Nash Marshall do declare that I have no aliens on board my ship, and that I have not passed any lights on the Irish coast, so as to receive benefit therefrom, since clearing last from England.

JAMES NASH MARSHALL.

Signed and declared, before me, this 17th August, 1847.

R. J. WILLIAMS,
Deputy Collector.

This form of certificate is forwarded from the port of arrival to the port of removal, for the purpose of cancelling the bond.

PORT OF LONDON.

These are to certify, that there have been received and warehoused at this port, under the authority of 8 and 9 Vic., ch. 91, pursuant to entry, by Harbing & Son, on the 27th day of August, 1847, the following goods, viz: H 3 one case manufactured tobacco, segars, produce of Manilla, to be warehoused in St. Katharine's docks, removed from Liverpool, under bond given by E. Samuelton, on the 20th day of August, 1847, per railway, by virtue of the said act. And that the full duties will be charged on the deficiency upon the quantity delivered from the warehouses at St. Katharine's docks.

Dated at the custom-house, London, this 28th day of August, 1847.

COLE,
Comptroller of Accounts in the St. Katharine's docks.
To the COLLECTOR AND COMPTROLLER OF CUSTOMS,
At Liverpool.

Forms of bonds taken by the Collector and Comptroller for warehoused goods.

- No. 1a. Exportation from the warehouse.
- 2a. For removal to another port.
- 3a. Surplus stores removed to another port.
- 4a. Shipped as stores.
- 5a. Sugar removed to a bonded sugar-house to be refined.
- 6a. Goods to be bleached, &c.
- 7a. Stores for ships of war.

The penalty of these bonds being double the amount of duty to which the goods are subject.

The warehouse keeper gives a general bond for the security of the duties under the 8th sec. 8 and 9 Vic., ch. 91. This is a special bond, taken by the solicitor for the customs.

No. 1 A.

For exportation from the warehouse.—Bond note issued to the warehouse keeper annexed.

Know all men by these presents, that we are held and firmly bound unto our sovereign lady Victoria, by the grace of God, of the united kingdom of Great Britain and Ireland, queen, defender of the faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to our said lady, the queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and each of us, by himself, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty

Whereas the above bounden hath given notice of his intention to export to in the ship master goods and every part thereof shall be duly shipped and exported to, and shall be landed at aforesaid, or shall be otherwise accounted for to the satisfaction of the commissioners of her Majesty's customs, then this obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped)

No. 8 A.

BOND OFFICE, CUSTOMS, LONDON,
25th day of August, 1847.

These are to certify that Ruck, Son & Fenwick, of No. St. Dunstan's Hill, have given security as required by law for the due exportation of one thousand gallons rum, two hundred and fifty gallons over proof foreign spirits, not sweetened.

Amount of duty seven hundred pounds, on board the Olinda, for Hobart Town.

W. WYBROW,
Clerk of the bonds.

The above goods warehoused, by Ruck, Son & Fenwick, the 21st day of June, 1847, ex the William, master, Jones, from St. Vincents.

Security:

CHARLES LUCEY,
Lighterman Coxe's quay.

[John Ruck, jr., will sign for the firm.]

No. 2 A.

For removal to another port.—Bond note annexed to entry No. 4.

(See 25 section 8 and 9 Vict., ch. 91.)

Know all men by these presents, that we are held and firmly bound to her present Majesty, queen Victoria, in the sum of pounds of good and lawful money of Great Britain, to be paid to her said Majesty, her heirs, and successors; and for which payment to be well and faithfully made, we bind ourselves, and each and every of us, by himself, our and each of our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated the day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty

Whereas the above bounden is the proprietor of the following goods, wares, and merchandise, that is to say, and which said goods, wares, and merchandise, are now lodged and deposited in a warehouse or warehouses at in the port of London, under the regulations of an act passed in the third and fourth years of the reign of his Majesty King William the IV., entitled "An act for the warehousing of goods."

And whereas the said intends to remove and convey the said goods, wares, and merchandise from the said port by to the port of subject to the rules, regulations, and restrictions in that behalf by law provided.

Now the condition of this obligation is such, that if the said

goods, wares, and merchandise, and every part thereof, shall be duly delivered without alteration or diminution into the custody and possession of the proper officer of customs at the said last mentioned port; and if the said goods, wares, and merchandise, and every part thereof, shall be duly rewarehoused at the port of next following the date hereof, then this obligation to be void, or else to be and remain in full force, vigor, and effect.

Sealed and delivered (being first duly stamped) in the presence of

No. 3 A.

Bond for surplus stores removed coastwise to another port.

Know all men by these presents, that we are held and firmly bound unto our sovereign lady Victoria, by the grace of God, of the united kingdom of Great Britain and Ireland, queen, defender of the faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to our said lady the queen, her heirs and successors; to which payment well and truly to be made, we bind ourselves, and each of us, by himself, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty

Whereas the commissioners of her Majesty's customs have, by their order dated the 25th November, 1845, directed that surplus stores left on board any importing ship or vessel about to proceed coastwise only, be placed under seal of office; and in addition thereto, that in all cases where the quantity of high duty goods left on board such ship or vessel may to the proper officer appear to be excessive, a special bond for the same be required.

And whereas, the ship hath on board the following excessive surplus stores, namely:—

Now, the condition of this obligation is such, that if the said goods and every part thereof shall be delivered without alteration or diminution, into the custody or possession of the proper officers of customs at the port of ; and if the duty on any deficiency of such stores shall be paid within the space of days next following from the date hereof to the collector and comptroller of such port, then this obligation to be void, or else to be and remain in full force and virtue.

Sealed and delivered (being first legally stamped.)

No. 4 A.

Goods on victualling bill, to be used as stores.

STORES.

Know all men by these presents, that I am held and firmly bound unto our sovereign lady Victoria, by the grace of God of the united kingdom of Great Britain and Ireland, queen, defender of the faith, in the sum of pounds of good and lawful money of Great Britain, to be paid unto our said lady the queen, her heirs or successors; to which payment well and truly to be made, I bind myself, for and in the whole, my heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with my seal. Dated this day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and

Whereas, in pursuance of an act passed at a sessions of Parliament holden in the third and fourth years of the reign of his Majesty King William the IV., entitled "An act for the warehousing of goods," certain goods now secured in a warehouse, without payment of duty, are about to be shipped as stores, on board master, bound for ; and whereas, a victualling bill is about to be issued for the same by the proper officer of customs.

Now the condition of this obligation is such, that if all such goods enumerated in such victualling bill shall be used as stores for the said vessel, or be otherwise accounted for to the satisfaction of the commissioners of customs, and if the packages containing the same shall not be opened, or any of the goods therein taken out or altered, until the said ship shall have left the port on her intended foreign voyage; then this obligation to be void, or otherwise to remain in full force and virtue.

Signed, sealed, and delivered, (being first duly stamped) in the presence of

No. 5 A.

For sugar removed from the warehouse to a bonded sugar house, for the purpose of refining.

Know all men by these presents, that I held and firmly bound unto our sovereign lady Victoria, by the grace of God, of the united kingdom of Great Britain and Ireland, queen, defender of the faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to our said lady the queen, her heirs and successors; to which payment, well and truly to be made, I bind my heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with my seal. Dated this

day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and forty.

Whereas by an act passed in the third and fourth year of the reign of his late Majesty King William the IV, entitled "An act to admit sugar with payment of duty to be refined for exportation," the commissioners of her Majesty's customs are upon application to them of any person actually carrying on the business of a sugar refiner in the ports of London, Liverpool, Bristol, Hull, Greenock, or Glasgow, or any other port, to be approved of by the lords commissioners of her Majesty's treasury, authorized by their order to approve of premises as bonded sugar houses for the refining of sugar for exportation only, on it being made appear to the satisfaction of the said commissioners that the said premises are fit in every respect for receiving such sugars, and wherein the same may be safely deposited.

And whereas the said commissioners of her Majesty's customs have, pursuant to the powers vested in them by the said recited act, approved of a sugar house situate now in the occupation of the above bounden as a bonded sugar house for the refining of sugar for exportation only.

And whereas the said hath entered to be refined in the said premises.

Now the condition of this obligation is such, that if all the deficiencies arising in the transit of the said sugar from the bonded warehouses to the said bonded sugar house shall be duly paid to the collector of the customs at the port of London, within four months from the date of these presents, and if the whole of such sugar shall be actually subject to the process of refinement upon the said premises, and if within four months of the date of these presents the whole of the refined sugar and treacle produced by such process shall be either duly exported from the said premises, or delivered into an approved bonded warehouse under the locks of the crown, for the purpose of being eventually exported to foreign parts, then this obligation to be void, otherwise to be and remain in full force and virtue.

Sealed and delivered, (being first legally stamped,) in the presence of

No. 6 A.

Goods may be taken out of warehouse to be bleached, or any other purpose the commissioners may approve. (39 sec., 8 and 9 Vict., ch. 91, bond note annexed.)

Know all men by these presents, that we are held and firmly bound to our sovereign lady Victoria, by the grace of God, of the united kingdom of Great Britain and Ireland, queen, defender of the faith, in the sum of pounds of good and lawful money of Great Britain, to be paid to our said lady the queen, her heirs and

successors; to which payment, well and truly to be made, we bind ourselves, and every of us, jointly and severally, for and in the whole, our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated the day of in the year of the reign of her said Majesty, and in the year of our Lord one thousand eight hundred and

Whereas the above bounden hath in a warehouse at in the port of London which he intends to take out of the said warehouse, in order to their being

Now the condition of the above obligation is such, that if the said shall truly return the abovementioned goods, and every part thereof, into the said warehouse aforesaid, within the space of from the day of the date hereof, then this obligation to be void, or else to be and remain in full force and virtue.

Sealed and delivered, (being first legally stamped,) in the presence of

No. 9 A.

Goods to be bleached, refreshed, repaired, &c.

Mr. Richard Walford, of 27 Lawrence lane, Cheapside, having in the warehouse at New street the undermentioned goods, viz., one thousand pieces Corahs, silk manufacture, of and from British possessions, duty one hundred pounds, which he intends taking out in order to be printed and made merchantable, on giving security for the due return thereof into the said warehouse within three months, conformably to the board's order of 31st day of January, 1846.

Warehouse-keeper.

25th day of August, 1847.

This is to certify that security has been taken for the due return of the said goods in the period above stated.

BOND OFFICE, 25th day of August, 1847.

Security, William Austin Fossett, lighterman, 21 Water lane.

No. 7 A.

For goods sent on board ships of war from the bonded warehouses to be used as stores.

Know all men by these presents, that we are held and firmly bound to her present Majesty Queen Victoria in the sum of pounds of good and lawful money of Great Britain, to be paid to

her said majesty, her heirs or successors; and for which payment to be well and faithfully made we bind ourselves, and each and every of us, by himself, our and each of our heirs, executors, and administrators, and every of them, firmly by these presents. Sealed with our seals. Dated this day of , in the year of the reign of her said majesty, and in the year of our Lord one thousand eight hundred and forty-

Whereas the above bounden is the proprietor of the following goods, wares, and merchandise, that is to say:

and which said goods, wares, and merchandise, are now lodged and deposited in a warehouse or warehouses at in the port of London, under the regulations of an act passed in the third and fourth years of the reign of his Majesty King William the Fourth, entitled "An act for the warehousing of goods."

And whereas the said intends to remove and convey the said goods, wares, and merchandise from the said port to the port of , subject to the rules, regulations, and restrictions in that behalf by law provided. And at the said port of to put the same on board the ship , being one of her Majesty's ships of war, for the use of certain officers of the said ship.

Now the condition of this obligation is such, that if the said goods, wares, and merchandise, and every part thereof, shall be duly delivered without alteration or diminution, on board her majesty's ship , lying at the port of and if a certificate, signed by the commanding officer of the said ship shall be produced within from the date of the delivery from the warehouse, certifying that the said goods had been delivered on board such ship, then this obligation to be void, or else to be and remain in full force, vigor, and effect.

Sealed and delivered (being first duly stamped) in the presence of

Bond for the removal of goods on board her majesty's ships of war.

M.

Duties of customs officers attached to the docks in London, with list of books and returns.

On the arrival from foreign parts of a ship at Gravesend, laden with merchandise, tide-waiters are put on board, and remain until she reaches the place of discharge. The goods being duly reported and entered at the custom-house, a warrant authorizing the warehousing of them is signed by the receiver of the duties under the collector, and other officers of the inward department, and trans-

mitted to the "registrar" at the docks where the vessel discharges her cargo, who issues an order to the tide-waiter on board for the landing of the goods according to the entry passed for the same, under the immediate care of a landing waiter specially appointed to each ship. The landing waiters examine and weigh the several packages containing dry goods, and officers denominated "gaugers" gauge and ascertain the contents of wet goods, and both officers enter an account thereof in two books delivered to them for that purpose by the registrar; one containing the particulars of goods to be warehoused, and the other contains the entries of goods not to be warehoused upon which duty is paid by a prime entry, subject to a further port entry if short paid. This second book also contains the *total* number of packages and quantity landed by each warehousing warrant, to enable the jerquer to whose office this book is sent to check the quantity of goods landed by the captain's report of the ship.

The landing waiters and gaugers, in the performance of their duty, are subject to the daily superintendence of the landing surveyors.

Immediately after the goods have been weighed, the tares, &c., adjusted, the marks, numbers, and other particulars entered in the landing waiter's books, the goods are deposited in a warehouse, and placed under the charge of the London dock company, and a receipt given on their part in the landing waiter's book, which relieves the latter from any further responsibility respecting them.

The landing waiter's book, containing an account of the warehoused goods, made up agreeable to each merchant's entry, is sent to the "comptroller of accounts," who enters the particulars into his book called a "register," and when the whole cargo has been delivered, the landing book, warrants, and orders for delivery are given over to a clerk in his office for final examination; the other landing book, containing an account of the whole cargo in the manner before stated, is transmitted from the registrar's office to an officer denominated a "jerker," whose duty it is to examine into the correctness of such account by the ship's report, and with whom this book ultimately remains.

The goods are delivered from the warehouse for home consumption by authority of a warrant issued by the receiver of the duties under the collector, and forwarded by messengers every half hour to the several stations where the goods are deposited, certifying that the duties have been paid.

By virtue of this warrant wherein is described the marks, numbers, and other particulars of the goods intended to be so taken out, an order is issued to the London dock company to deliver the same.

If the goods are intended for exportation or removal, to be warehoused at some other port in the united kingdom, a certificate is given that bond has been taken for the due exportation or removal of the goods, as the case may be, also a document called a "cocket," and a "shipping bill," if the goods be for exportation, containing the particulars of the goods intended to be so taken out, whereon

the necessary order is issued to the London dock company to deliver the same into the charge of the searcher, or for removal coastwise.

H. COLE,
Comptroller.

To C. C. WALDEN,
D. P. BARHYDT, } Commissioners.

Form No. 1. Monthly return of imports furnished to the inspector general of imports and exports.

2. For return of duty overpaid.
3. Letter of advice for dry goods removed to an outport.
4. do do wet do do do
5. Certificate of receipt of goods from an outport.
6. Request for certificate of due arrival of goods at an outport.
7. Delivery order for wet goods to be removed coastwise.
8. do do dry do do do
9. do do do do do for the London dock company.
10. do do wet do for exportation.
11. do do dry do do
12. do do do do do for the London dock company.
13. Goods cleared for exportation but not shipped, and placed on the warehouse books again.
14. Note to accompany goods for exportation when removed for shipment by a licensed carman.
15. Request for an officer at the expense of the merchant, to attend the removal of goods from one bonded warehouse to another in the same port, and also goods for exportation when not conveyed by a licensed carman.
16. Delivery order for dry goods, duty paid.
17. do wet do
18. Locker's return for the principal comptroller of accounts.
19. Gauger's return, prior to the landing book being completed.
20. For dry goods liable to duty on the re-weight.
21. Export book.
22. Warrant book.
23. Coastwise letter book.
24. Numerical list of ships.
25. Warehousing register.

N.

Extracts from replies made by the officers of the customs at Liverpool to the questions of the commissioners relative to the forms used in that port.

After a vessel, with foreign goods, has regularly reported her cargo inwards, and the merchant proceeds to enter his goods to be landed, he does so in two ways: either to pay the duty and land the goods, which is termed "duty paid from ship," or to enter the goods to be warehoused under bond; of which proceeding, and the regulations for ultimate transactions in this particular, the following is observed at this port:

An import bonded warehousing entry is passed, containing the particulars, as stated in the example given, and is signed by the collector and comptroller, in proof that bond is duly given, the form of which bond is herewith, A.

The entry is then sent to the registrar, who inserts it in the bonded landing book for the use of the landing waiter; after which he sends the entry to the clerk of the comptroller of warehouse accounts, who enters it in the numerical list of ships, inserting in the corner of the entry, the ship's number, and the number of the country from whence the goods are brought.

The entry then goes to the warehouse keeper, who issues it in due course, and according to the disposal of the work amongst the clerks having charge of the general registers for dry and wet goods, to one of the clerks, who opens an account for the ship, and posts the entry, as per example of warehouse keeper's register. The clerk then waits for the landing waiter, with the account of the cargo, which, on being furnished by the landing waiter, is returned to the registrar, who, after giving it the proper examination, sends it to the clerk to the comptroller of warehouse accounts, who keeps the numerical list, and he, after procuring the statement of the locker as to the goods being received in the warehouse, sends it to the clerk of the register, who posts on the warehousing side the particulars of the contents of each original import entry; thus he has a stock to deliver from, as seen hereafter.

The book is then forwarded to the office of the comptroller of warehouse accounts, where the clerk posts the totals of each description of goods in the R. R. D., as per example, and the book is then deposited in the room for such purpose, and is put away in alphabetical order, according to years, a memorandum to that effect being first made in the numerical list of ships, and having deposited in the book the various import bonded entries.

The account is now in a position for delivery of the goods, and the first entry, for example, is one for "home consumption."

The merchant's clerk makes out the locker's order, as per example, with the numbers, weights, and tares, and shows the net for duty; at the same time, he makes out a home consumption warrant, as per example, and two copies, one for the collector and

one for the comptroller, on which the duty is computed. The clerk of the register examines the locker's order, as to the correctness of the weights, tare, and net, and sees that the warrant is correctly filled up. The merchant's clerk then proceeds with the warrant and copies to the long room, to have the duty computed, which, when done, he pays the same, and the warrant is signed by the collector and comptroller, the former retaining one of the copies, and the latter the other copy, the warrant being passed on to the clerk to the warehouse keeper, who inserts it in a warrant book, and passes it to the clerk to the comptroller of accounts, who, in the interim, has been furnished with the locker's order. This clerk then controls or examines the locker's order, with the body of the warrant, to see that the duty has been properly paid on the correct quantity, and that no alteration has been made in the warrant since it left the clerk of the register. He signs the locker's order as comptroller of accounts, and puts his initials to the warrant, in proof of the check, and passes both documents to the clerk to the warrant book to sign them for the "warehouse keeper." The locker's order is then issued for the delivery of the goods from the warehouse, and the warrant goes to the clerk of the register to post finally, as a delivery, on the credit side of his register; and he, after giving the warrant the number of the ship and country, the reference letter, and number of the register and folio, they are returned to the clerk who keeps the cash book. He enters the number of the warrant and amount of cash, and passes the warrants to the clerk to the comptroller of accounts, who keeps the R. R. D. to post. After posting, the clerk the next morning calls over his R. R. D. with the register kept by the warehouse keeper's clerk, and checks every particular as to date, number, ship, from whence, name of bonder, date of bond and quantity. The warrants are then carefully put in consecutive order, and lodged with the comptroller of accounts in his private office, until the close of the quarter. The locker's order was issued for the delivery of the goods, which, when delivered, is signed and dated by the locker and returned to the clerk of the warrant book, who examines it by the book to see that no alteration has been made since it was issued; and having ticked it off, it is put away in the bundles kept in consecutive order numerically, and deposited in a document room up stairs for that purpose. The warrant, at the close of the subsequent quarter, is placed in the ship's book, previously put away in alphabetical order according to years. So far for the home consumption transaction. The merchant, wishing to "export" a portion of the cargo, takes out a locker's order, with all the same particulars as that for home consumption, which is examined by the clerk of the register as before, and having produced a bond note to the clerk, in proof that bond has been given, as per form B, and made out the necessary documents, consisting of a red bill and cocket, for the searchers, the order is then entered in the export book kept by the warehouse keeper, and is issued for the delivery of the goods from the warehouse; which being done, the document is returned, duly signed by the searcher

that the goods are shipped, and the clerk then posts the same in his register, and passes the order to the clerk of the R. R. D., who posts it; and the following morning, as before, calls over with the warehouse keeper's register, and the export order and bond note are put away in the book, the same as the home consumption warrant. Another species of delivery is "removal coastwise" under bond. A bond, as per form C, having been given, and a bond note, duly signed by the collector and comptroller, having been forwarded to the warehouse keeper's clerk, the merchant makes a request to be allowed to "remove under bond," by a particular conveyance—either sailing vessel, steamer, or railway—certain goods, which he enumerates, stating quantity and description of goods, name of importing vessel, from whence, date of importing bond, and name of bonder; and also the name of the consignee at the port of destination.

This request is recorded in a book termed "goods removed coastwise under bond," and passed to the despatch clerk in order when he has received the locker's order, which has been previously issued, under the usual form of being made out by the merchant's clerk, and examined by the clerk of the register, who passes it to the clerk who keeps the export book, and inserts it in the same as an export order. The coasting order is then issued for the delivery of the goods, which, when done and signed by the locker, is returned to the despatch clerk, who immediately proceeds to make out the letter of advice to the port whither the goods are sent, as per example, which is forwarded by the collector per post after being first entered in the book of "goods removed coastwise under bond and signed by the comptroller of accounts." To this letter, when the goods are duly landed and entered at the port of destination, a certificate is returned to this port to that effect, and thus cancels the removal bond.

The coasting locker's order is placed in the hands of the clerk of the register to be posted, and is afterwards posted by the clerk of the R. R. D., the account being called over the next morning, as before, with the warehouse keeper's register. It is then put away with the bond note in the landing book, where all documents relating to the cargo are all collected in due course until the whole cargo is delivered. The clerk of the register adds up his totals in his register, and balances the account with the quantity entered from the landing book on his debit side, and then closes the account; he then makes an entry of his having done so in a book called "accounts closed," from which the messenger selects the various books from the cupboards where they are alphabetically put away according to years, for the purpose of being finally "jerqued or examined." This consists of having the book and documents compared with the account in the warehouse keeper's register and the totals all checked. The book and documents tied up and docketed are put away for ever.

The system of general bond is decidedly the most advantageous, inasmuch as one person gives bond for receiving and delivering all goods in that particular warehouse, and any deficiency on any goods

that may appear, he alone is responsible and pays; he also employs his own men to do the work in the warehouse, and strangers are, therefore, not admitted, and less chance of pilfering. Separate bonds give much room for all kinds of irregularity; deficiencies are only paid by the separate bonder who also employs his own men, thus the warehouse and the goods are exposed to all description of persons who have no interest in any other than their own property, and so long as they get possession of the same, leave the warehouse in a state of confusion from unstowing other persons' goods to get at their own. This is greatly the practice at this port, and much to be deplored, but in vain sought to be changed as persons are bigoted to their old system.

The government has the entire supervision of all bonded warehouses, and can enter them by their officers at any time, and order the stowage and other proper arrangements by their surveyor of warehouses, specially so appointed.

The portion of imports not warehoused at all, is that which is free, and that which is duty paid from ship on first reporting the vessels, and entering the goods.

The coastwise regulations are already stated, and the form of the return certificate is herewith, and relates either to a first, second, or third removal from port to port.

The stamp duty on bonds is 5s.; but 5s. 6d. is charged to the merchant by the clerk of the bonds, in consideration of paper and printing.

Goods for export are sent down under charge of an officer to be shipped, which officer is solely under the control of the customs.

The number of officers and clerks employed in the warehouse department is forty, consisting of comptroller of accounts; three warehouse keepers; thirty-six clerks, twelve for comptroller of accounts, and twenty-four for warehouse keepers.

Registrar's office, conducted by two registrars, and two clerks.

O.

Regulations prescribing the description of buildings, &c., which may be used as bonded warehouses in Great Britain, also quantities of each article allowed to be taken as sample without payment of duties.

1. That where bonded goods are allowed to be deposited in any part of a stock of warehouses, the whole stack be in the occupation and under the locks of the crown, and in the custody of the revenue officers; that the tiles or slates of each roof be well pointed internally, the sky lights stopped up and the rafters ceiled, and when the floors are continued over a gateway, that the same also be ceiled; that a sufficient number of windows be made in the building to supersede the necessity of using candles, such windows to be secured by stout hammered iron bars, deeply fixed in the

brick-work, and on the ground floor by shutters made to open internally with strong hinges thereon, and a cross bar to each window in addition to the iron bars already mentioned; that all windows opening into private yards or over other buildings, and all superfluous windows together with the fire-places or chimnies be stopped up with brick-work as solid as the walls themselves; that all the entrances into such warehouses have strong doors furnished with screw staples and hasps, each screw to be secured by a nut and rivetted on the inside, to prevent the fastenings from being drawn, and that such entrance doors open into the street or other public way, so as to be at all times accessible for the easy examination of the locks and fastenings, without passing through other doors or gates; that the capstans of such warehouses be separated from the rooms by well boarded partitions nailed on the inside; that when any such warehouse is submitted for approval, the officer in addition to the foregoing particulars do also report, whether there are any windows in the adjoining premises which overlook the roof of the warehouse proposed; and if so, that he do transmit a plan of the building, shewing its relative situation with other premises, and state how far in his opinion, the security of it is thereby diminished.

2. That warehouses, to be entitled to the privilege of extra security, be put in a perfect state of repair, and secured to the satisfaction of the proper officers of this revenue in the manner following, viz: that a lock be placed on the inside of every working door of every window on the ground floor, and that of every window looking into a private yard; that the entrance door be of uniform thickness, and also the window shutters and working doors on the ground floor; such doors and shutters to be likewise lined with sheet iron, or strapped with iron; that in such warehouses, where the staircases are separated from the wooden partitions, the partitions to be strapped with iron in such a manner as to enable the officer to discover whether improper access has been had to the rooms; every aperture or window to have iron wire-work not exceeding two inches in the diameter or square affixed thereto, by being worked into the brickwork, in addition to the iron bars or shutters; and that no door be allowed to open into a private yard, unless the front or open street light be insufficient to light the room.

3. *Vaults.*—That a brick arch be continued to the entrance of such vaults; that there be strong doors at such entrances, furnished with screw staples and hasps, and secured in the same manner as the fastenings to the doors of the bonding warehouses; that such entrance doors be immediately from a public street or lane, so that the officers may at all times be enabled to approach the same for the purpose of examining the locks and fastenings thereon, without passing through any other door or gates; that the holes for the admission of air into such warehouses and vaults do not exceed nine inches in diameter, and be secured by two stout cross iron bars, deeply fixed in the brickwork; and that when such warehouses and vaults are offered for approval, the officers report whether there be

any, and what air-holes or windows therein, and describe the size of them, and by what means they are secured.

4. *Yards.*—That such yards be surrounded by solid brick walls, of at least twelve feet in height, coped with mortar and broken glass; or a close wooden fence, or an open wooden fence, with intervals not exceeding one inch, of the height of twelve feet; that the entrance gates into such yards open into a street or public way, and be always accessible to the officers, for the purpose of examining the locks and fastenings thereon, without passing through any other gates or doors whatever; that such entrance gates be strong, and the fastenings thereon secured in the same manner as the fastenings of the entrance doors to the bonding warehouses; that such yards be not overlooked by any windows in the adjoining premises so contiguous as to form any liability of danger to the revenue.

5. *Ponds for timber.*—That such ponds have a strong wooden fence, ten feet in height, erected on the top of the banks as their boundary, and the entrance thereof secured by stout booms, with proper fastenings for the queen's lock.

Quantities allowed to be drawn as samples.

Alkali or Barilla	5 pounds	per five tons.
Aloes	2 ounces	per package.
Argol	8 do	do
Arrow root	8 do	do
Balsam copaive	2 do	do
Bark, Peruvian	4 do	do
Bark, other	8 do	do
Brimstone, rough	2 pounds	per five tons.
Brimstone, in rolls	1 do	per package.
Cassia	8 ounces	do
Cantharides	2 do	do
Capers	4 do	do
Cochineal	2 do	do
Cochineal dust	2 do	do
Cocoonut oil	1 pint	per cask.
Coloquintida	2 ounces	per package.
Coculus Indicus	1 do	do
Cream tartar	1 pound	do
Currants	8 ounces	do
Essences	1 do	do
Feathers	4 do	per lot of six bags.
Galls	1 pound	do
Gentian	8 ounces	do
Ginger	8 do	do
Granilla, see cochineal.		
Gum arabic	1 pound	per package.
Gum senegal	8 ounces	do
Gum tragacanth	2 do	do
Gum, other	4 do	do
Honey	8 do	do

Jalap	1 ounce	per package.
Indigo	4 do	do
Isinglass	4 do	do
Lemon juice	1 pint	do
Lac dye	1 ounce	do
Lead, black	1 pound	do
Lemon peel	8 ounces	each entry.
Liquorice juice	4 do	per package.
Liquorice root	4 do	do
Madder, manufactured	4 do	do
Madder root	4 do	do
Oil, almonds	1 do	do
Oil, anniseed	1 do	do
Oil, juniper	1 do	do
Oil, olive	1 pint	per cask.
Oil, palm	1 do	do
Oil, rosemary	1 ounce	per package.
Oil, spike	1 do	do
Oil, thyme	1 do	do
Orange peel	4 do	do
Orchelia	2 do	do
Orris root	4 do	do
Oil of bay	1 do	do
Radix, Contrayurac	1 do	do
Radix, Galanga	2 pounds	per five tons.
Radix, Ipecacuana	1 ounce	per package.
Radix, Seneca	1 do	do
Pepper	1 do	per bag.
Pimento	2 do	do
Raisins	1 do	per mark.
Rhubarb	1 do	per package.
Rice	8 do	do
Saffron	1 do	do
Sage	2 pounds	per five tons.
Salep	1 ounce	per package.
Sarsaparilla	1 do	do
Saltpetre	56 pounds	each mark.
Seed, anniseed	1 ounce	per package.
Seed, clover	2 do	do
Seed, caraway	2 do	do
Seed, lac	1 do	do
Senna	1 do	do
Silk, raw	2 do	do
Silk, thrown	1 do	do
Silk, waste	2 do	do
Smalts	1 do	do
Sugar	2 do	per bag.
	4 do	per box not over 5 cwt.
	8 do	per box if over 5 cwt.
	11 do	per hhd. or tierce.
	8 ounces	per chest.

Sugar	12 ounces	per barrel.
Molasses	8 do	per hhd. or cask.
Sumac	1 pound	per lot of 10 bags.
Seed, mustard	1 ounce	per package.
Tallow	4 pounds	per lot of 10 pkgs.
Tapioca	1 ounce	per package.
Tumeric	2 pounds	per five tons.
Valerian	3 do	per lot.
Wax, bees	4 ounces	per package.
Wine	$\frac{1}{2}$ pint.	
Wool	1 pound	per package.
Mohair yarn	8 ounces	do
Pearl shells	7 pounds	per lot of 10 pkgs.
Vermicelli	1 ounce	per package.

Any article not enumerated, a quantity, in which the duty shall not exceed six pence sterling, may be allowed to be taken from each package.

Sugar	chests under 5 cwt.	$\frac{3}{4}$ pound.
	5 and under 8 do	1 pound.
	above	8 do $1\frac{1}{2}$ pounds.

P.

Extracts from the custom's laws of Belgium, relating to the warehousing of dutiable imports.

LACKEK, July 7, 1847.

LEOPOLD, KING OF THE BELGIANS—

To all present and to come, greeting:

Having seen the 67th article of the constitution—having seen the law of the 4th of March, 1846, (Moniteur, No. 64,) concerning warehouses, and especially articles 15, 19, 22, 31, and 61—wishing to regulate the execution of this law, upon the proposition of our minister of finance—we have decreed, and do decree:

The law of the 4th of March, 1846, concerning warehouses, shall be executed conformably with the provisions of the general regulations, the tenor whereof is as follows:

CHAPTER I.

Warehouses in general.

ART. 1. A warehouse is a place of deposit for imported goods. It is like unto a foreign territory in respect to the indebtedness for duties.

There are four kinds of warehouses:

- The free warehouse;
- The public warehouse;
- The private warehouse; (*particulier.*)
- The constructive warehouse. (*fitlif.*)

The administration is not responsible, under any circumstances, for goods deposited, unless they be damaged or lost in consequence of the acknowledged negligence of its agents.

ART. 2. Duties arise from importation.

Except in the cases provided for by law, duties are determined only at the moment when the goods are declared on going out of the warehouse, either for consumption or for transit. The goods are subject to the laws and tariffs then in force.

While deposited, which may be for an unlimited period, the goods serve as a pledge for the eventual recovery of the duties.

ART. 3. The transportation of goods from abroad to the warehouse constitutes an importation, of which the termination is suspended during the duration of the deposit.

The importation is continued when the goods are removed from the warehouse.

ART. 4. No goods are admitted in the warehouse if, at the time of importation, they have not been declared for this destination.

In like manner, no goods are withdrawn from the warehouse without previous declaration.

Except in the cases provided for in articles 28, 33, 34, sec. 3, 37 and 39, sec. 2, of the law, the declaration is made conformable with chapter xiii. of the general law of the 26th of August, 1822, (Journal Officiel, No. 38.) It gives to the administration the right to verify the goods, and, if necessary, to seize and pre-purchase them.

ART. 5. With the exception made by article 354, goods tariffed ad valorem are declared when they leave the warehouse, according to their then value in the kingdom.

ART. 6. Depositors may, on withdrawing their goods from the warehouse, claim the benefit of articles 125 and 150 of the general law.

They can also, but only in what concerns the free and public warehouses, demand the application of article 122 of the general law, and of articles 5 and 7 of the tariff law, dated the 26th of August, 1822, (Journal Officiel, No. 39.)

But the benefit of articles 5 and 7, aforesaid, is not accorded.

a. When verification has not been made of the whole quantity of goods making up the lot appraised on being entered in the warehouse, and when, as to liquids, the casks containing them have not suffered leakage.

b. When there has been change in the packing pending the deposit.

c. When the goods result from a partial cession in the same warehouse, or from transfer from another warehouse.

ART. 7. In the private and constructive warehouses, the appraise-

ment serves as a basis for the eventual recovery of the duties. It is invariably fixed at the entry into the warehouse, and increased in case of overplus.

Duties are due upon articles entered and missing.

ART. 8. The rule established by the laws in force concerning importation, exportation, and transit, is applicable to the despatch of goods by warehouse.

Transit through the warehouse can take place only upon the offices of importation and exportation being cognizant of the transit.

On leaving the warehouse, the provisions of acts 128, § 2, and 137 of the general law are observed.

Also, the entry and removal of goods take place within the periods fixed by the documents, and without any other interruption than that occasioned by shutting up the storehouses.

CHAPTER II.

Of the free Warehouse.

SECTION I.—*Definition.*

ART. 9. The free warehouse is an inclosure completely isolated, containing one or more docks for lading and unlading, and storehouses. It may be established at Antwerp, Bruges, Ghent, and Ostend.

The localities and docks appropriated to this destination by the corporate authority, are appropriated according to the indications of the minister, who prescribes the mode of walling in the enclosure, and determines the number and position of the issues.

The warehouse will be opened by royal decree, as soon as the enclosure and localities therein shall have been, by the corporate authority, put at the disposal of the administration in the conditions of security required.

SECTION II.—*Administrative committee; its institution and its functions.*

ART. 10. There is appointed by royal decree, an administrative committee composed

Of a member of the corporate authority;

Of two members of the chamber of commerce.

They are appointed by the king, upon the proposition of the minister, and from a triple list of candidates presented by the governor of the province.

The director of direct contributions, customs, and excise, or at Ostend, the inspector of the residence, complete with the superintendent, the number of the members of the committee.

ART. 11. The duration of the functions of the three members appointed by the king is fixed at three years.

Every year one member retires; he is replaced in the manner indicated in the preceding article, and may be re-appointed. The retirement of the members comprised in the first appointment is determined by ballot.

Provision is also made, in the same manner, for places becoming vacated in consequence of death, resignation, or other cause; in this case the member newly appointed takes the post of service of him whom he replaces.

ART. 12. The members of the committee exercise their functions gratuitously.

They meet regularly at least once every fortnight, and oftener if the exigencies of the service require it.

They appoint from among themselves a president and vice president by a majority of votes.

The president and vice president are appointed for one year only. They are re-eligible.

The president regulates the special meetings and issues the notices to that end.

The committee appoints, independent of its body, a secretary, charged with keeping the journal of its deliberations and the correspondence. He has only a consultative voice.

ART. 13. No resolution can be passed by the committee if there be not at least three members present.

Every resolution passed at a session in which the director, or, at Ostend, the inspector of the residence was not present, is communicated to him, and is not carried into execution unless, within twenty-four hours after the communication, it does not provoke a new deliberation upon the same object for the following session. The resolutions are signed by the president and countersigned by the secretary.

If there be a division of votes, that of the president is preponderative.

ART. 14. The committee submits to the minister for his approval its regulations for interior order.

These regulations determine specially—

1st. The days and hours of the sessions.

2d. The number and the duties of the agents attached to the establishment by the committee.

3d. The order of interior labor for the custody and superintendence of the buildings and storehouses.

ART. 15. The committee delegates, for the period fixed by it, one or more of its members charged specially to co-operate with the superintendent in the daily surveillance of the warehouse.

ART. 16. The committee watches over the safe-keeping of the buildings and of the enclosure; it participates in the internal administration of the warehouse, in order to insure to commerce the advantages and facilities compatible with the action and surveillance of the custom-house.

It orders the special regulations of the warehouse, which determine within the limits of the law—

- 1st. The measures of police and interior order applicable in the enclosure and in the warehouse;
- 2d. The tariff of storage rates;
- 3d. The nomenclature of goods, the entry of which into the warehouse is interdicted;
- 4th. The minimum, by kinds, of the quantities of goods permitted to go out for consumption;
- 5th. The storing and storage of the goods in the store-houses;
- 6th. The putting on and preservation of labels;
- 7th. The taking away of samples, and the mode of recovering the State duties upon those removed from the enclosure;
- 8th. The examination and assorting of goods;
- 9th. Interdiction to expose the goods;
- 10th. Changing the packing cases.

This regulation, clothed with the royal sanction, is published at the same time as the decree by which the warehouse is declared to be opened.

ART. 17. In cases where the resolutions of the committee which concern the storage rates, or which interest the treasury, commerce, or navigation, shall be contrary to the regulations in force, they shall not be carried into execution until they shall have been approved by royal decree.

They are submitted to the judgment of the chamber of commerce, and presented by the minister for the approbation of the king.

ART. 18. The committee propose to the minister the increase of the storehouse guard, and of the other necessary agents.

ART. 19. The storehouses of the free warehouse of Antwerp remain the property of the State.

The fixed or incidental expenses attendant on this establishment, and consequently those resulting therefrom, either for the safe-keeping of the vessels and of the enclosure, or for the improvements judged necessary, and decreed by the committee, are previously submitted to the minister.

They are debited upon the credit opened for this object in the budget of the finance department, and liquidated by the court of accounts.

SECTION III.—Guard and surveillance of the warehouse.

ART. 20. The administration of direct contributions, customs, and excise, has in charge the protection of the warehouse. It exercises its surveillance with the concurrence of the administrative committee.

ART. 21. The committee has, concurrently with the superintendent, the direction and internal surveillance of the warehouse; exercises both in the limits of the administrative government. He gives the necessary effect to the resolutions of the committee, and suspends the execution of those to which the director, or, at

Ostend, the inspector de la residence was opposed in the council. In the latter case, the difficulty is submitted to the minister in the ordinary manner.

The guard of the storehouse, and other agents attached to the establishment, are placed under the orders of the superintendent, and receive from him their instructions.

ART. 22. The superintendent authorizes specially:

1. Admission into and going out of the enclosure of persons foreign to the administration;
2. The taking away of samples;
3. Deviations from the regulations which particular circumstances may require for the interest of depositors.

ART. 23. The guard of the storehouse is specially charged to superintend the stowing, manipulation and preservation of the goods, and the putting on and preservation of labels.

Some clerks of the custom-house are supplied to him as warehouse men, to assist in this service, and to guard especially each of the storehouses of the warehouse. They conform to the instructions he gives them, without, however, derogating from the orders emanating from the superintendent or his superiors in rank.

ART. 24. The keys of the doors of the warehouse and of the enclosure are confided to the superintendent; those of the storehouses are confided to the storehouse guard.

ART. 25. The issues from the enclosure are guarded by the persons from the custom-house. The surveillance of the docks, ships, storehouses, as well as of all the operations effected within the limits of the enclosure and its dependencies, is confided to the persons from the custom-house. Sentinels, stationed outside around the enclosure, defend its approaches.

ART. 26. One or more police officers are attached to each free warehouse, in order to attest crimes and offences, and infringements of the laws of public order, which may be committed within the enclosure.

They may be chosen from among the custom-house clerks.

The decrees of delegation fix their place of residence.

They take, before the tribunal of first instance of the arrondissement of their residence, the following oath:

"I swear fidelity to the king, obedience to the constitution and laws of the Belgian people, and to execute faithfully the duties entrusted to me."

Their powers, however, are not circumscribed within the arrondissement of this tribunal.

In case of change of residence, the act of taking the oath shall be transcribed and signed in the record of the tribunal of the first instance, within whose jurisdiction is the place of his new residence.

ART. 27. The agents qualified in the preceding article exercise the functions of police officers, auxiliary to the king's attorney, within the enclosure of the warehouse.

They have, for the investigation of crimes and offences committed in this enclosure, equal and even superior authority to all other

police officers, except the king's attorney and the judge of instruction.

SECTION IV.—*Designation of the goods admitted or excluded.*

ART. 28. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse, if they are not sound and of merchantable quality.

ART. 29. The free warehouse, to the exclusion of all other warehouses, receives coarse salt, and the goods prohibited to entry and at the same time to transit.

The following articles are excluded from the free warehouse:

1. Gunpowder;
2. Living animals;
3. Goods specified on this point in the special regulation.

Arms and munitions of war are deposited only upon special authority from the minister of finance.

With regard to goods excluded, such action is taken as is prescribed in the 22d section of the present chapter.

SECTION V.—*Movement of goods on entry into the warehouse.*

ART. 30. The entry of goods into the warehouse takes place:

1. By direct entry importation by sea;
2. By direct entry importation by the State railroad;
3. By transfer from a public warehouse, attached to the State railroad by a branch, conformably with article 33.

ART. 31. Direct importation by sea, destined for a free warehouse, takes place without previous discharge on introduction into the enclosure, upon a general declaration made in the first office of entry, in conformity with the general law of the 26th August, 1822. The vessels are plumed and conveyed into the enclosure, and no portion of the cargo can, up to that period, receive any other destination. Entries by the inland waters of Holland are similar to those made by sea.

ART. 32. Direct importation by the State railroad, destined for a free warehouse joined to this road by a branch, takes place in general without discharge or verification, previous to the introduction into the enclosure, upon the transmission to the first office of entry of the bill of lading, or the duplicate of the car lading, in conformity with the decree of the 5th June, 1845, (Moniteur, No. 158.) The cars are sent to the warehouse with the formalities prescribed by this decree, and no part of their lading can, up to this time, receive any other destination.

ART. 33. The transfer into a free warehouse of goods coming from a public warehouse joined to the State railroad by a branch, only takes place upon the special authority of the minister. It is done by means of a cautionary passport delivered at the warehouse, whence it comes in the manner indicated in article 97.

On entering the enclosure, the provisions of article 44 are to be conformed with.

SECTION VI.—*Quantities admitted to entry into the warehouse.*

ART. 34. Custom-house goods are entered into the warehouse in all quantities.

ART. 35. Excise goods are entered into the warehouse in quantities not less than:

1st. For coarse salt.....	2,500 kilog.
2d. For wine } fine.....	4 hectolitres.
} common.....	9 "
3d. For alcoholic liquors distilled abroad, whatever their strength, and liqueurs.....	3 "
4th. For coarse cane sugar.....	500 kilog.

Quantities, less than these minimum, are declared to be for consumption, with payment of duties in cash.

SECTION VII.—*Custom-house formalities on entry into the warehouse.*

ART. 36. On entry into the enclosure, captains of vessels will deliver to the guards the triplicate of the general declaration. The comptroller will proceed to visit the vessel and authorize its admission, if the plumbs are recognized to be intact.

In case of alteration of the plumbs, admission into the enclosure is refused; the cargo is subject to the ordinary importation rule, without prejudice to the eventual application of the penalties determined by the general law. Nevertheless, the director, or, at Ostend, the inspector de la residence, may authorize the entry into the enclosure, if there be no suspicion of fraud.

ART. 37. Ships admitted into the enclosure are moored to the places designated by the comptroller, in concert with the port captain. They remain under plumb, up to the time of unloading.

ART. 38. The duplicate of the general declaration is transmitted by the receiver of the first office of entry to the superintendent, who transcribes it upon the discount register of the general declaration which he keeps for this purpose.

The superintendent causes to be produced to him, when the time of payment arrives, the prescribed evidences of the flag, origin, direct or indirect transport. In like manner the comptroller causes to be exhibited to him, in the cases prescribed, the ship's books and papers, and requires from the captain a sea report, proven by deposition, and if necessary by interrogation of the crew; he makes known to the superintendent the result of his investigations.

In case of doubt as to the sufficiency or as to the regularity of the evidence produced, the director, or, at Ostend, the inspector, decides provisionally and submits it to superior authority.

ART. 39. Except in the circumstances provided for in articles 119 and 126, the unloading takes place only in virtue of the declaration for entry into the warehouse prescribed by article 48. The superintendent, after being satisfied that it is conformable with the general declaration, endorses upon it the permission for unloading.

ART. 40. The declaration for entry, furnished with this permis-

sion, is sent to the comptroller, who appoints the proper persons to assist in unloading.

ART. 41. The persons designated to assist in unloading keep a memorandum book, in which they note the goods as fast as they are unladen.

Unless there be suspicion of fraud, they merely state summarily the quantities, by number of cases, and stating the marks and numbers. But when they have doubts as to the kind of goods, they open one or more of the cases.

The unloading being completed, they endorse the result upon the declaration of entry, which is sent to the storehouse keeper charged with the reception of the goods. The latter, after having certified to their being stored, sends the declaration to the superintendent that he may debit the warehouse charges.

ART. 42. Depositors who wish to reserve to themselves the right to remove free of duty, conformably to article 92, the lees arising from wines which have become clarified in the warehouse, must state in the declaration that the wines to be stored are muddy, and prove by the clerks the quantity of lees with the limits of the maximum fixed by the 9th article of the law of 12th May, 1819, (Journal officiel, No. 22.)

ART. 43. After the superintendent has certified, by the production of the general declaration and the certificates of discharge endorsed by the clerks upon the declarations for entry, and the documents required in the cases prescribed in articles 119 and 126, that this declaration is regularly in order, he delivers a certificate thereof to the captain, in order that on this point nothing may prevent the receiver of the customs from executing the 138th article of the general law.

ART. 44. Upon entry into the enclosure by the State railroad, the clerks escorting the train deliver to the guard the precautionary passports received at the first office of entry. The comptroller verifies the condition of the plumbs or locks, and authorizes the admission if they are recognized to be intact.

In case of alteration of the plumbs or locks, the cars upon which they have been placed are detached from the train; the entry into the enclosure is denied them, and the goods laden upon them are subject to the ordinary rules of importation, without prejudice to the eventful application of the penalties contemplated by the general law. They remain under the surveillance of the custom-house. Nevertheless, the director, or, at Ostend, the inspector de la residence, may authorize their entry into the enclosure, if there be no suspicion of fraud.

The cars introduced into the enclosure are placed where the comptroller may direct. They remain plumbed or locked up until they are unladen.

ART. 45. The superintendent copies the precautionary passports sent to him into a register kept for this purpose. He causes to be exhibited to him, in cases requiring it, the proofs judged necessary.

ART. 46. The cars admitted into the enclosure are unladen as soon as authority therefor has been obtained, and the goods in them

are deposited, while waiting for the documents necessary for their removal, in a storehouse specially appropriated to this object. They remain confided to the guardianship of the clerks of the custom-house.

The goods temporarily deposited in this storehouse are removed;

1st. To be definitively warehoused;

2d. To be shipped abroad;

3d. For consumption.

In the first case, admission into the warehouse takes place in virtue of the declaration of entry prescribed by article 48, clothed with the authority of the superintendent, and after compliance with the formalities required by articles 40 and 41. In the two other cases the declaration, the verification in the special storehouse, and the removal, take place in accordance with the formalities and under the conditions required by the laws in force.

ART. 47. After the superintendent has certified, by the production of the precautionary passports and the certificates of removal, that this document is regularly in order, he sends back to the receiver of the office of entry the extract from the precautionary passport, furnished with the formalities required by the law of transit.

SECTION VIII.—*Formalities on entry into the storehouses.*

ART. 48. No goods are admissible into the storehouses of the warehouse, unless a request has been made to that effect by means of a declaration of entry sent to the storehouse guard, who inscribes it upon a register kept for that purpose.

The declaration cannot be made until the goods which it relates to are introduced into the enclosure.

This declaration, which must comprise only articles imported in the same vessel or by the same train of cars, certifies:

1st. The mode of importation;

2d. The names of the vessel and captain;

3d. The flag;

4th. The place whence they came;

5th. The kinds of goods, and, if necessary, where produced;

6th. The number and marks of the cases;

7th. The weight, number, measure, value, &c., of the articles, according as these indications are necessary for the eventual application of duties;

8th. The indications required by the special regulations of the warehouse for the application of the tariff of storage rates.

In relation to goods subject to differential duties, the declaration must mention if the transportation has been direct, or if there has been any stoppage; in the latter case the place of stoppage is to be stated.

SECTION IX.—*Dispensing with storage.*

ART. 49. If, after having deposited the declaration for entry into the warehouse prescribed by the preceding article, the owner dis-

pose of his goods, before they are stored, for one of the destinations mentioned in article 126, the superintendent may dispense with carrying the storage into effect, on the condition that the fees for fifteen days' storage be paid.

Removal of goods in such cases takes place in conformity with the formalities indicated in the aforesaid article 126.

SECTION X.—*Position and stowage of goods in the storehouses.*

ART. 50. The storehouse guard designates upon the back of the declaration of entry the storehouse in which the goods must be deposited. At the time of the entry of the goods into the warehouse he prescribes the mode of stowage. Those of the same sort, but which are subject to different duties according to whence they came or their origin, the manner or the flag of importation are to be put in distinct storehouses, as far as the extent of room permits.

In case the storehouses are filled, the storehouse guard so certifies on the back for the declaration for entry, and the surplus is disposed of, as prescribed in the 21st section of the present chapter.

ART. 51. Goods damaged on the road are necessarily placed in the warehouse with the other sound goods; but they are carefully separated in the stowage, and, as far as possible, classified according to the various degrees of damage stated in the report of the appraisers.

ART. 52. No change in the stowage, of such a nature as to vary the basis of the storehouse rates, can take place without authority of the superintendent.

This officer also authorizes transfers from one storehouse to another, and the transcription of goods to the name of another depositor with or without change of storehouse. When there has not been change of storehouse, the superintendent requires that the portion transferred shall be separated from the remainder, to be stowed apart.

ART. 53. The guard of the storehouse keeps a register in which is stated the entries and exits, and the changes arising from transfers or modifications in stowage or packing.

The storekeeper keeps a blotter for the storehouses under his care. This blotter furnishes the data necessary for the register of the guard of the storehouse.

The documents of entry and exit, the authorities for transfer, for change of storehouse, and for changes in stowage or packing, are subject to the inspection of the guard of the storehouse and of the storekeeper.

ART. 54. The depositor puts labels upon the goods and sees to their preservation.

The label, before being put on, is presented for inspection to the storekeeper, who puts upon it the number inscribed in his blotter. It is not modified so long as the goods it relates to remain in whole or in part in the same storehouse, and under the same name.

After the removal of the goods thus labelled, it is returned and preserved by the storekeeper.

SECTION XI.—*Changes in packing and manipulation of goods.*

ART. 55. Depositors who wish to make changes in the packing of goods, so declare in writing beforehand to the superintendent.

Goods which are subject by the custom-house tariff to different duties, according to the nature of the cases in which they are packed, cannot be packed in new cases, the nature of which would change the basis of these duties.

The marks borne upon the original cases are replaced upon the new cases.

The clerks make a report of the operation, and state the gross weight and net weight of the new cases. The accounts and blotters are modified according to the statements in this report, and the net weight stated serves as the basis for the eventual liquidation of the duties.

ART. 56. The cases may be divided, and the goods unpacked in order to be picked, assorted, examined, &c. But manufactured articles cannot, under any circumstances, be displayed in order to be exposed for sale.

These operations fall under the application of the preceding article, and require the previous statement of the gross and net weight. This latter serves as the basis for the eventual liquidation of the duty. In case of the exit from the warehouse of a portion of the goods, the net weight of this portion is stated and deducted from the total weight of the quantity warehoused.

If the opening of the cases be merely temporary in order to examine the goods or to take samples of them, the superintendent may authorize it without a statement of the net weight being made, but on the condition of its being done in the presence of the storekeeper.

ART. 57. It is forbidden to mix or confound in the same case goods of the same kind, subject to different duties.

ART. 58. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquids subject to excise.

SECTION XII.—*Transfer of goods without change in the warehouse.*

ART. 59. Transfer of goods without change in the warehouse is accomplished through the formalities indicated in article 53, upon the simple declaration of the party transferring them accepted by the new depositor.

SECTION XIII.—*Preservation of goods.*

ART. 60. Depositors are required to watch over the good preservation of their merchandise. Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires of the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of the 23d article of the law.

ART. 61. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below 45 degrees of the centesimal alcohol-hydrometer, at the temperature of 15 degrees of the centigrade thermometer, (59° Fahr.,) may, on the previous authority of the administration, be removed from the warehouse in order to be rectified under the superintendence of the clerks.

The removal takes place, after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION XIV.—Goods damaged on the road.

ART. 62. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the enclosure.

ART. 63. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated on entry.

ART. 64. The degree of damage stated, as mentioned in article 62, is indicated in the declaration of entry into the warehouse. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 65. The appraisalment in the account, as well as the balancing thereof, takes place according to the provisions of the present regulation. But, damaged goods may, on leaving the warehouse, be removed by transfer into another warehouse, or be declared for consumption, re-exportation, free transit, or ordinary transit. When there is a transfer into another warehouse, re-exportation or transit, the amount of damage is again verified before removal, conformably to article 126 of the general law, and if it be less than the amount of damage recognized on entry, it alone is stated upon the declaration and upon the document required for the transportation.

When exposed for consumption, the reduction of the custom-house duties is calculated according to the amount of damage stated upon entry into the warehouse, unless the superintendent consider that the real damage, at the time of exit, be less, in which case it must be stated *de novo*.

SECTION XV.—Searches.

ART. 66. The warehouse is not searched unless the committee judge it necessary for the whole or a portion of the storehouses composing it.

The clerks proceed to make the search in the presence of the superintendent, the guard of the storehouse, and a member of the committee, by the enumeration of the cases, and a summary examination of the quantities, according to the weight or measurement, taken on entry; but this is done with more exactness if any notable difference appear, or if any question arise.

ART. 67. The articles found over and above are appraised, conformably with article 100.

Those not found are marked credited in the account.

The depositor has always the right to claim a search for the goods deposited in his name, in order to protect himself from the payment of storage fees upon the articles he may believe to be missing.

ART. 68. The clerks draw up a report of the search, and send it to the superintendent to be annexed to the account, after the supplementary appraisalment, in case of excess, or the credit, in case of articles missing, has been made up.

SECTION XVI.—Movement of goods on exit from the warehouse.

ART. 69. Warehoused goods are removed:

1st. By re-exportation;

2d. By free transit;

3d. By ordinary transit;

4th. By transfer into a public private, or constructive] warehouse;

5th. For consumption.

ART. 70. Re-exportation on exit from the free warehouse takes place only by sea and from the port of entry. This movement is effected in virtue of a general declaration, in the manner prescribed by article 93.

Exits by the inland waters of Holland are similar to those effected by sea.

ART. 71. Free transit takes place:

1st. By the State railroad;

2d. By sea and from the same port where the warehouse is located, for goods introduced there by the State railroad.

Free transit can be relinquished only at the warehouse itself, or at the last office of exit.

On leaving the warehouse, free transit takes place on the trans-

mission to the superintendent of the duplicate bills of lading, or loading accounts, and according to the formalities prescribed by article 93 or 97, and 98.

ART. 72. The following articles are excluded from free transit:

- 1st. Coarse or refined salt, sea water and brine;
- 2d. Foreign distilled alcoholic liquids and liquors;
- 3d. Refined sugars;
- 4th. Rags and shreds;
- 5th. Building stone;
- 6th. Vinegar of all kinds;
- 7th. Sea fish;

8th. Iron, namely: ore, castings unwrought, in pigs or in plates or other forms, beaten or drawn out, in bars, rods and *carillons*, including grooved bars, called rails, and iron plates, cast and wrought anchors, old iron, clippings and refuse;

9th. Arms and munitions of war; the transit of these is specially authorised by the director in the province, by the offices located upon the frontiers bordering upon countries at peace with Belgium;

10th. Spun and woven flax and hemp bound for France, pending the duration of the convention of 13th December, 1845, with that country.

Goods to which transit is not prohibited may be removed from the warehouse exempt from duties, for free transit by the ways indicated in the preceding article, with the exception of slates and pit coal, which remain subject to the rates fixed by article 36, (State, letter D.) of the law of 18th June, 1836.

But slates and pit coal, coming from or bound to the United States of America, are admitted to transit by the State railroad, exempt from duties, conformably with the 18th article of the treaty of 10th November, 1845.

ART. 73. Ordinary transit takes place without specification of the ways adopted for arriving at or leaving the warehouse.

Exit from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions enumerated in the preceding article, and the exemptions from rates established by the laws in force, goods are removed from the warehouse for ordinary transit upon payment of the rates.

ART. 74. Transfer from a free warehouse into a public warehouse attached to the State railroad by a branch, is effected in virtue of a precautionary passport delivered by the superintendent, in conformity with article 97.

The cars are sent to the warehouse according to the formalities prescribed by the decree of 5th June, 1845, (Moniteur, No. 158.)

Transfer into a public warehouse not attached to the railroad, and into a private or constructive warehouse, is effected conformably with the law relative to transit, in virtue of a precautionary passport.

ART. 75. Goods to which entry is not prohibited are removed from the warehouse for consumption after declaration in detail and

verification, according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are in all cases paid in cash before the verification and removal; excise duties are paid or may be appraised upon permanent or limited credit, after verification.

Removal takes place,

1st. For custom-house goods;

a. In virtue of a receipt for payment, if they are declared according to the article 120 of the general law;

b. In virtue of a precautionary passport, if they are declared according to the art. 122 of said law;

2d. For excise goods, in virtue of a precautionary passport stating that the excise shall be paid in cash, or that it shall be appraised under permanent or limited credit, according to the kind of goods.

ART. 76. Samples, whatever may be their value, are removable from the warehouse only upon the payment of the rates in cash.

This payment may, however, be made monthly upon the authority of the superintendent.

In order to enjoy this benefit, the depositor states, on the removal from the warehouse, the number, weight, measurement, or value of the samples, the removal of which he acknowledges in writing. He, moreover, conforms to the provisions of the special regulation relative to this object.

SECTION XVII.—Quantities allowed to go out of the warehouse.

ART. 77. Upon going out of the warehouse for re-exportation, free transit or ordinary transit, or by transfer into a public, private, or constructive warehouse, custom-house goods are removed in all quantities, except cordage of all kinds, which cannot be shipped by sea, nor by the Scheldt, in less quantities than 1,000 kilogrammes.

ART. 78. The transfer into a public, private, or — warehouse of wines, alcoholic liquors and liqueurs, and of coarse sugar,* is made in the limit of the quantities stated in article 35.

ART. 79. The exit from the warehouse of excise goods, removed for re-exportation, free transit or ordinary transit, cannot occur in less quantities than,

1st. For coarse salt 10,000 kilog.

Removal is only permitted for re-exportation in bulk, by vessels of at least 50 tons.

2d. For wine, { fine 1 hectol.
common 4 "

3d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs.. 3 "

Removal is only permitted for re-exportation;

4th. For coarse cane sugar 500 kilog.

ART. 80. On exit from the warehouse for consumption, the quantities of custom-house goods are limited, conformably with the provisions of the special regulation.

The minimum of the quantities regulated in virtue of the 19th article of the law, being also to be observed when the goods are exposed for consumption in consequence of transit being renounced, the rates are paid so as to equal this minimum, though the quantities stated in the transit receipt do not come up to it.

ART. 81. Exit from the warehouse of excise goods removed for consumption, cannot take place in less quantities than,

- | | |
|---|--------------|
| 1st. For coarse salt..... | 2,500 kilog. |
| 2d. For wine | |
| } fine..... | 2 hectol. |
| } common..... | 9 hectol. |
| 3d. For foreign distilled alcoholic liquors, whatever
may be their strength, and liqueurs..... | 1 hectol. |
| 4th. For coarse cane sugar..... | 500 kilog. |

In case of removal for consumption upon payment of the excise in cash, the minimum fixed by the present article is not observed, if the goods declared are the remainder of an appraisement.—Moreover, as relates to salt and sugar, deliveries made to private individuals take place upon payment of the excise in cash, in quantities of 50 kilogrammes or upwards.

SECTION XVIII.—*Formalities on exit from the warehouse.*

ART. 82. No goods can be removed from the storehouses unless a declaration of exit has been sent to the superintendent, with the certificate of reception mentioned in article 111. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration recites, besides:

- 1st. The mode of transportation;
- 2d. The name of the vessel which imported the goods, and that of her captain;
- 3d. The flag;
- 4th. Whence they come and where bound;
- 5th. The kind of goods, and if necessary, the place of production;
- 6th. The number and marks of the cases;
- 7th. The weight, number, measurement, value, &c., of the articles according as these indications are necessary for the eventual application of the duties;
- 8th. The name of the party to whom sent, if the goods are to be transferred to another warehouse or declared for consumption under the rule of credit for the excise.

In reference to goods subject to different duties, the declaration must mention if the transportation has been made directly, or if there has been any stoppage; in the latter case, the port of stoppage is to be indicated.

ART. 83. The declaration prescribed by the preceding article when it is made:

- 1st. For ordinary transit;
- 2d. For transit into a public warehouse not attached to the State railroad, or into a private or constructive warehouse;

3d. For consumption, is countersigned by the superintendent after he has verified its accordance with the account and the certificate of reception, in order that the collector of the customs of the place may be authorized to deliver the documents required by the general law, or, according to the case, by the law of transit. Under these circumstances, the declarations furnish the indications required by the said laws, and they are made of the same effect as if they had originated in the first office of entry.

ART. 84. When the declaration is made:

- 1st. For re-exportation;
- 2d. For free transit;

3d. For transfer by the State railroad into a public warehouse attached to this road by a branch, it is countersigned by the superintendent after he has verified its accordance with the account and certificate of reception, and he authorizes the removal and the lading of the goods upon the transport vehicles.

ART. 85. Under the circumstances provided for in the preceding article, the declaration for exit, clothed with the authority for removal, is sent to the comptroller who designates the clerks charged to assist in carrying out the goods from the storehouses, with embarking them or loading them in the cars.

ART. 86. The clerks designated for this duty keep a memorandum book in which they note the goods as fast as they are embarked or laden in the cars.

Unless there be suspicion of fraud, the clerks merely state summarily the quantities by enumeration of the cases and memorandum of the marks and numbers. But, if they have any doubts as to the kind of goods, they are to open one or more cases.

The embarkation or lading being finished, they state the result thereof on the back of the declaration for exit, which they send to the superintendent. The latter credits the account with the quantities stated in the certificate of the clerks, makes the same credit upon the certificate of reception, which he then restores to the depositor, and he preserves in support of the account the declaration for exit.

ART. 87. After the documents required in the cases provided for by article 83 have been delivered by the collector of the customs, the comptroller designates the clerks charged with assisting in the removal from the storehouses, and transportation of the goods into the place specially appropriated to the business of verifications, and with proceeding to the verification of the said goods.

ART. 88. The place appropriated to verifications is composed of two storehouses, one of which communicating directly with the interior of the warehouse, serves as a depot for the goods presented for verification, and the other opening immediately into the enclosure upon the wharf of the dock, and near the gate of exit, serves as a depot for the verified goods.

This place is entrusted to the special superintendence of the comptroller.

ART. 89. The totality of the goods comprised in each document

is to be collected together in the place designated in the preceding article, before the verification can be commenced.

The result of the verification, which is always integral, is stated by the clerks upon the back of the custom-house documents. These papers are then sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks, and makes the same credit upon the certificate of reception, which he then returns to the depositor. This being done, the superintendent countersigns the documents to authorize the exit from the enclosure, and fixes the period within which this removal is to be accomplished.

ART. 90. Goods in bulk, as well as goods other than those mentioned in article 19, section 2, of the law, which are packed in cases of large size, may be laden upon the transportation vehicles without previous verification in the place indicated in article 88. In this case, the clerks designated by the comptroller make an integral verification of the goods as fast as laden, and the transportation vehicles, plumbed after each is finished lading, remain, until leaving the enclosure, subject to a special surveillance.

ART. 91. The exception, authorized by the preceding article, is accorded only when the depositor requests it in writing from the superintendent, engaging himself:

- 1st. To renounce the right of counter-verification;
- 2d. To cause to be weighed, measured, and integrally enumerated, the goods declared for exit.

ART. 92. The declarations made in order to obtain the exit free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent, in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charges on account of lees.

On exhibition of this document, the comptroller causes the transportation to be made to the place indicated in article 88, where the verification takes place. The lees, which are not recognized to be unfit for drinking, are seized as being declared under a false denomination.

The exit from the enclosure takes place after the accomplishment of the formalities prescribed by article 89.

ART. 93. When the lading of a vessel bound for a foreign port is finished, the captain sends to the superintendent, with duplicates of all the bills of lading, or, in failure thereof, of the manifest, furnished with the same signature as the originals, a general declaration made in the manner prescribed for entry by the 8th article of the general law of the 26th August, 1822. This declaration is of the same effect as that made on entry.

The superintendent compares these documents with the declarations for exit, preserved in support of the account, conformably with article 86; and if they accord, he authorizes the sailing of the vessel, after having caused to be exhibited to him the clearance act mentioned in article 138 of the general law.

ART. 94. On leaving the enclosure, the guards at the gate examine the condition of the plumbs, visit the ship, and seize, as fraudulently imported, all goods found on board, and not mentioned in the general declaration.

This visit being finished, the vessel pursues her course, under the convoy of the guard. The triplicate of the general declaration serves to cover the transport.

A similar visit, and with the same effect, occurs at the last office of exit, when the triplicate of the general declaration is retired, in order to be sent back to the superintendent, furnished with an act of discharge delivered by the clerks of the said office.

In case of suspicion of fraud, or if the plumbs are altered, the clerks of the last office proceed to make a thorough verification.

ART. 95. The general declaration is not made when vessels leave in ballast. Exit from the enclosure is authorized by the superintendent, after having caused to be exhibited to him the clearance act, conformably with article 93.

ART. 96. When a vessel not laden leaves the enclosure without going out of the kingdom, the superintendent authorizes the departure, after the production of the clearance act, and reserving the visit to be made at the gate of the enclosure. All goods found on board are seized as fraudulently imported.

ART. 97. When the loading of the cars composing a train is completed, the superintendent causes to be produced to him the duplicate bills of lading. After having compared these documents with the declarations for exit, preserved in support of the account, conformably with article 86, he affixes them, by means of the administration seal, to a transit receipt, or to a precautionary passport, which he delivers to cover the transport to the last office of exit, or to the public warehouse.

ART. 98. The train, escorted by the clerks, pursues its route towards its destination, according to the formalities, and under the conditions prescribed by the royal decree of the 5th June, 1845.—(Moniteur, No. 158.)

On arriving at the last office of exit, the clerks examine the state of the plumbs, and if they are intact, they credit the transit receipt, the return of which is made to the superintendent in the ordinary way.

In case of suspicion of fraud, or if the plumbs be altered, they proceed to make a thorough verification.

SECTION XIX.—Storehouse fees.

ART. 99. The tariff of storehouse rates is fixed by the special regulation.

These rates are paid into the office of the superintendent upon quittance.

ART. 100. The quantities enumerated in the storehousing certificates attached to the declarations for entry into the warehouse, deduction being made of the quantities regularly removed, serve as the basis for the storehouse rates.

Storehouse rates are to be exacted upon all missing goods, unless the depositor causes them to be reported by the clerks.

If, in consequence of a search, or in any other manner, a surplus of goods be discovered, a supplementary appraisal takes place, which takes date, counting from the day of the last settlement of account for storehouse rates.

ART. 101. Storehouse rates are due upon all goods introduced into the warehouse, and into the temporary place of deposit mentioned in article 117.

Goods deposited in the name of the administration, as well as articles addressed to the government, to the ambassadors or ministers of foreign powers accredited to the Belgian government, are alone excepted.

ART. 102. Storehouse rates are charged by whole months, counting from the first of the month during which the storage has commenced.

But, as relates to goods introduced in the course of the month, and removed before the corresponding day of the following month, rates are not due for the month during which the removal took place.

When the goods enumerated in a document for removal, cannot all be removed before the expiration of the month, rates are due upon the whole of them for the following month.

ART. 103. When, in the cases provided for by the 25th section of the present chapter, goods are deposited in the storehouses of the warehouse, storehouse rates are due at the rate of the real duration of the deposit, if it be for ten days or more.

ART. 104. In case of transcription, storehouse rates are due by the new depositor, counting from the expiration of the month during which the transcription took place.

ART. 105. Storehouse rates are to be exacted on the first day of each quarter, for the quarter expired.

But they may be exacted at the time of the removal or transcription of the goods, if the depositor has no longer in the warehouse any goods which might be pledged for the amount of rates due.

ART. 106. At the expiration of each quarter the superintendent sends to the depositor the account for the rates due by him.

This account must be paid within five days from its date, in failure whereof, proceedings are to be entered into conformably with article 23 of the law.

Payment cannot be delayed on account of a claim. In case of error in the account, restitution will be made by order of the minister.

ART. 107. Every three months the rates received are deposited in the corporate treasury (*caisse communale*.)

As respects the free warehouse at Antwerp, the receipts from storage rates are deposited as ordinary assets, to the profit of the state, in the manner prescribed by the minister.

SECTION XX.—Warehouse accounts.

ART. 108. The superintendent keeps a register stating, for each entry of goods into the warehouse, the data for the calculation of the storehouse rates, and eventually for the liquidation of the state duties, according to the place whence they come or the origin of the goods, or according to the mode or flag of importation.

ART. 109. The account is debited:

1st. On importation by sea;

2d. On importation by the state railroad, with the quantities stated by the clerks on the back of the declaration for entry, furnished with the certificate for storage.

It is debited, upon the special authority of the minister, with the goods not prohibited to transit, transferred from a public warehouse attached to the state railroad, in following this route without interruption into the enclosure of the free warehouse.

ART. 110. Goods are inscribed in the account in the name of the signer of the declaration for entry. They are delivered to him only, or to the person who has the transcription regularly made to his name.

ART. 111. The superintendent delivers to the owner, according to the inscriptions in the account and for each entry, a certificate of reception.

ART. 112. On exhibition of the declaration mentioned in article 59, the superintendent makes the transcription in the accounts and delivers a certificate of reception upon the return of the one of which the first depositor was the holder.

If the transcription comprise only a portion of the goods mentioned in the certificate of reception, the superintendent does not return this document, on the back of which he notes, in this case, the quantity comprising the transcription.

ART. 113. Respecting damaged goods, the account and the certificate of reception mention the degree of damage.

If the declaration for entry includes sound goods as well as damaged goods, the superintendent opens an account for each kind and delivers distinct certificates.

ART. 114. The account is credited with the quantities stated by the clerks, on exit from the warehouse:

1st. For re-exportation;

2d. For free transit;

3d. For ordinary transit;

4th. By transfer into a public, private, or constructive warehouse;

5th. For consumption.

It is credited, within the limit of the appraisal, with the quantities of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

ART. 115. The accounts are not closed in consequence of a search, unless this search show a quantity missing, or in excess giving rise to contest. In this case the quantity found is inscribed

in a new account, and the superintendent delivers a certificate of reception in exchange for the one to which the excess or deficiency has relation.

On the matter being closed the accounts are drawn up. The inscriptions of the goods in hand are carried to a new account; the quantities inscribed in credit are added up and carried to the credit of the new account, without the necessity of exchanging the certificates of reception.

SECTION XXI.—*Destination of the goods refused on account of the storehouses being filled.*

ART. 116. Goods refused entry into the storehouses on account of their being filled, may, under the conditions, and saving the exceptions or prohibitions established by the laws by the present regulation, and by special regulation, be declared:

- 1st. For re-exportation, free transit or ordinary transit;
- 2d. Destined for another, public, private, or constructive warehouse;
- 3d. For consumption.

Owners, when they do not wish to avail themselves of the benefit granted them by the present article, claim from the corporate authority the designation of a temporary place of deposit, which is agreed to by the director in the province, after he is satisfied that the place indicated offers the guarantees required for security.

ART. 117. The temporary place of deposit should, as far as possible, be selected close to the warehouse. It is confided to the exclusive guardianship of the administration of direct contributions, customs, and excise.

It is put under the same regime as the warehouse, except that the declaration and verification on entry and exit take place conformably with the provisions decreed in the present regulation, in what concerns the public warehouse not attached to the State railroad.

The temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

ART. 118. Except in the foregoing provisions, the director may, when the corporate authority and the owner claim it together, admit, as a temporary place of deposit, a storehouse designated by the latter. In this case the following provisions are applicable:

1st. The temporary place of deposit is agreed to in compliance with the formalities and on the conditions prescribed for private warehouses;

2d. It is searched and superintended like these warehouses, and with the same effect;

3d. Custom-house and excise duties are paid immediately, in cash, upon missing goods found to be so missing on search or in any other manner;

4th. The expenses of opening and shutting are borne by the owner; they are fixed at 30 centimes per hour; the hour commenced is paid in full; one day's opening, free of charge, may be granted

every five days, in order to air the storehouses holding grain, or to stir the grain; all other operations give rise to the payment of the expenses. The opening, on requisition of the clerks, is effected without charge;

5th. The goods, on entry into and exit from the temporary place of deposit, are declared in detail and verified in the manner prescribed for private warehouses; they are, besides, put under the regime regulated for the free warehouse;

6th. On failure of execution of one or other of these conditions, the temporary place of deposit is suppressed by the application of the 56th article of the law.

This temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

SECTION XXII.—*Destination of goods excluded from the warehouse on account of their character.*

ART. 119. Goods refused entry into the warehouse on account of their character, may, saving the established prohibitions, be declared:

- 1st. For re-exportation;
- 2d. For free transit;
- 3d. For ordinary transit;
- 4th. For consumption.

The declaration, unloading, verification, and removal of these goods, take place according to the formalities and under the conditions prescribed for importation by the laws in force.

SECTION XXIII.—*Privilege of retaining goods on board of vessels in the warehouse docks.*

ART. 120. Belgian vessels, and those of the countries which have with Belgium treaties or conventions stipulating this privilege, may retain on board under plumb, for re-exportation, the whole or part of their cargo. In this case the captain must make the general declaration for exit prescribed by article 93.

Within the enclosure of the free warehouse of Antwerp and Ostend, this privilege is extended to all vessels.

ART. 121. The ship's provisions, as well as goods forming the cargo of vessels whose voyage is not completed, (en retache,) may be retained on board under plumb.

SECTION XXIV.—*Loan (emprunt) of the enclosure.*

ART. 122. Vessels and boats, cars and other transportation vehicles may be introduced empty into the enclosure to be there laden with goods, either for the interior or for abroad. They are visited on entering by the guards at the gate of the enclosure.

Boats laden with ballast are likewise admitted, but on condition that they go out empty.

ART. 123. Vessels lading for exportation may be introduced into the enclosure to complete their cargo there.

The custom-house or excise goods which they have on board, foreign or domestic, declared in transit or for exportation, with or without credit for duties, must first have been submitted to verification, after payment of the rates for transit or for exportation at the office designated for this object. The enclosure then becomes similar to the last exit office, and the formalities required by the law at that office are complied with on entry into the enclosure by the clerks designated thereto by the comptroller.

The bills of lading, or if they are wanting, the manifest of these goods, are recited in the general declaration to be made on going out, in conformity with article 93.

ART. 124. Custom-house or excise goods, foreign or domestic, destined for transit or for exportation, with or without credit for duties, may also be introduced into the enclosure by the railroad or otherwise, in order to be shipped immediately on board the vessels there lading. They are in this case subject to the formalities and conditions prescribed by the preceding article.

ART. 125. There may be established, with the consent of the minister of finance, a place of deposit attached by a railroad to the wharf and to the warehouse enclosure, for goods imported by the steamboats in regular service.

A procedure is adopted with respect to these dépôts analogous to what is prescribed in articles 36, 37, 38, 40, 41 and 43. Unloading and storing take place in virtue of the triplicate of the general declaration, furnished with the authority of the superintendent.

The guarding of this place of deposit is confided exclusively to the custom-house clerks. Declaration and removal of goods take place, at the latest, within five days after their landing from the steamboat. If the goods have not been removed within the period prescribed, they are considered as being without consignees, and falling under the application of article 117 of the general law.

Goods temporarily deposited in this place are removed:

1. To enter definitively into the free warehouse;
2. To be sent by the railroad to a public warehouse;
3. For free transit;
4. For consumption.

The removal takes place in the first case, upon the declaration for entry prescribed by article 48, furnished with the authority of the superintendent, and after the accomplishment of the formalities required by articles 40 and 41; in the 2d and 3d cases, in virtue of a precautionary passport or of a transit receipt, delivered by the superintendent in conformity with article 97, after transmission of the bills of lading, and under the regime of the decree of June 5, 1845, (*Moniteur*, No. 158;) in the 4th case, according to the formalities and under the conditions prescribed for importation by the laws in force.

ART. 126. When a portion of the cargo of vessels or of the cars

coming from abroad is not destined for the warehouse, the declaration of it is made:

1. For re-exportation;
2. For free transit;
3. For ordinary transit;
4. For transfer into a public, private, or constructive warehouse;
5. For consumption.

The declaration, unloading, verification and removal of the goods not destined for the free warehouse, take place according to the formalities and under the conditions prescribed for importation by the laws in force.

SECTION XXV.—*Temporary deposit in the warehouse.*

ART. 127. The following articles are deposited in a special storehouse of the warehouse after declaration and verification, conformably to the general law, and on observing such other provisions as may be prescribed by the minister:

1. Ship's provisions;
2. Wrecks, articles or goods saved from shipwreck;
3. Goods from vessels whose voyages are not completed, (*navires en retache*);
4. Goods of Belgian origin returned unsold from abroad, and those which, having been cleared for a country where they have not been permitted to be introduced, in consequence of a prohibition of which the exporter was not aware until after their departure, are re-imported into Belgium;
5. Articles imported to be delivered free from duties;
6. Goods without consignees, or refused by the persons to whom addressed.

These several goods are re-exported, delivered free from duties, declared for consumption or exposed to public sale, according to the prescriptions of the general law.

ART. 128. Transit goods introduced by the railroad to be shipped, may, if the vessel cannot receive them, be deposited, conformably with article 16 of the law upon transit, in the storehouse designated in the preceding article.

CHAPTER III.

Of the public warehouse.

SECTION I.—*Definition.*

ART. 129 The public warehouse is a building wherein goods may be deposited, and is appropriated to this object by the communal authority. It may be established at any place where its utility is acknowledged.

The localities judged necessary are appropriated according to the indications of the minister of finance.

The public warehouse is opened, by royal decree, as soon as the

localities have been put, by the corporate authority, at the disposal of the administration in the conditions of security requisite.

SECTION II.—*Administrative committee—its institution and functions.*

ART. 130. If the corporate administration request it, and if the government find it useful, an administrative committee may be instituted by royal decree, composed:

In the localities where there is a chamber of commerce, of one member of the corporate authority, and two members of the chamber of commerce.

In the localities where there is no chamber of commerce, of three members of the corporate authority.

They are appointed by the king, upon the proposition of the minister of finance, and from a triple list of candidates presented by the governor of the province.

The superior functionary of the administration of direct contributions, customs, and excises de la residence, complete, with the superintendent, the number of the members of the committee.

ART. 131. The duration of the functions of the three members appointed by the king is fixed at three years.

Every year one member retires; he is replaced in the manner indicated in the preceding article, and may be re-appointed. The retirement of the members comprised in the first appointment is determined by ballot.

Provision is also made, in the same manner, for places becoming vacated in consequence of death, resignation, or other cause; in this case the member newly appointed takes the post of service of him whom he replaces.

ART. 132. The members of the committee exercise their functions gratuitously.

They meet regularly at least once every three months, and oftener if the exigencies of the service require it.

They appoint, from among themselves, a president and vice president by a majority of votes.

The president and vice president are appointed for one year only. They are re-eligible.

The president regulates the special meetings, and issues the notices to that end.

The committee appoints, independent of its body, a secretary, charged with keeping the journal of its deliberations and the correspondence. He has only a consultative voice.

ART. 133. No resolution can be passed by the committee if there be not at least three members present.

Every resolution, passed at a session in which the superior functionary of the administration of direct contributions, customs, and excises of the residence was not present, is communicated to him, and is not carried into execution unless, within 24 hours after the communication, it does not provoke a new deliberation upon the same object for the following session.

The resolutions are signed by the president and countersigned by the secretary.

If there be a division of votes, that of the president is preponderative.

ART. 134. The committee submits to the minister of finance for his approval its regulations for interior order.

These regulations determine specially:

1st. The days and hours of the sessions;

2d. The order for interior labor for the custody and surveillance of the buildings and storehouses.

ART. 135. The committee delegates, for the period fixed by it, one or more of its members, charged specially to coöperate with the superintendent in the surveillance of the buildings of the warehouse, as well as in the execution of the measures of police and of interior order decreed by the special regulations.

ART. 136. The committee orders the special regulations of the warehouse, which determine within the limits of law:

1st. The measures of police and interior order applicable in the warehouse;

2d. The tariff of storage rates;

3d. The nomenclature of goods, the entry of which into the warehouse is interdicted;

4th. The minimum, by kinds, of the quantities of goods permitted to go out for consumption;

5th. The storing and stowage of the goods in the storehouses;

6th. The putting on and preservation of labels;

7th. The taking away of samples and the mode of recovering the State duties upon those removed from the warehouse;

8th. The examination and assorting of goods;

9th. Interdiction to expose the goods;

10th. Changing the packing cases.

It also regulates the hours during which the private warehouses may be opened.

This regulation, clothed with the royal sanction, is published at the same time as the decree by which the warehouse is declared to be opened.

Where there is no committee, the regulation is decreed by the government.

ART. 137. In cases where the resolutions of the committee which concern the storage rates, or which interest the treasury, commerce or navigation, shall be contrary to the regulations in force, they shall not be carried into execution until they shall have been approved by royal decree.

They are submitted to the judgment of the chamber of commerce, or, where there is none, to the corporate authority, and presented by the minister of finance for the approbation of the king.

SECTION III.—*Guard and surveillance of the warehouse.*

ART. 138. The guard and surveillance of the warehouse are con-

fided exclusively to the administration of direct contributions, customs and excise.

ART. 139. The superintendent gives effect to the resolutions of the committee. He suspends the execution of those to which the superior functionary of the residence making part of the committee was opposed in the council. In the latter case, the difficulty is submitted to the minister of finance in the ordinary manner.

ART. 140. The superintendent authorizes specially:

1st. Admission into the warehouse of persons foreign to the administration;

2d. The taking away of samples;

3d. Deviations from the regulations which particular circumstances may require for the interest of depositors.

ART. 141. The superintendent is charged to superintend the stowing, manipulation and preservation of the goods, and the putting on and preservation of labels.

Some clerks of the custom-house are supplied to him, as warehouse men, to assist in this service, and, as far as is necessary, to guard especially each of the storehouses of the warehouse.

ART. 142. The keys of the doors of the warehouse, and those of the storehouses, are confided to the superintendent.

ART. 143. The superintendent satisfies himself, if necessary, with the committee, that the localities and buildings of the warehouse are kept in good order, and present the necessary guaranties of security and preservation. He takes the necessary measures that repairs be made in time.

SECTION IV.—*Designation of the goods admitted or excluded.*

ART. 144. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 145. The following articles are excluded from the public warehouse:

1st. Goods prohibited entry as well as transit;

2d. Gunpowder;

3d. Living animals;

4th. Coarse salt;

5th. Goods specified on this point in the special regulation.

Arms and munitions of war are deposited only upon the special authority of the minister of finance.

With regard to goods excluded, such action will be taken as is prescribed in the 21st section of the present chapter.

SECTION V.—*Movement of goods on entry into the warehouse.*

ART. 146. The entry of the goods into the warehouse takes place:

1st. By direct entry importation by sea;

2d. By direct entry importation by the State railroad;

3d. By direct entry importation by land, canals, or rivers;

4th. By transfer from another public warehouse, or from a free warehouse.

ART. 147. Direct importation by sea takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected by virtue of a precautionary passport.

Entries by the inland waters of Holland are similar to those made by sea.

ART. 148. Direct importation by the State railroad, destined for a public warehouse attached to this road by a branch, takes place in general without discharge or verification previous to the introduction into the warehouse, upon the transmission to the first office of entry of the bill of lading or the duplicate of the car lading, in conformity with the decree of 5th June, 1845, (Moniteur, No. 158.) The cars are sent to the warehouse with the formalities prescribed by this decree, and no part of their lading can up to this time receive any other destination.

ART. 149. Importation by land, canals or rivers takes place after declaration and verification at the office of discharge designated to this effect. The entry into the warehouse is effected in virtue of a precautionary passport.

ART. 150. The transfer into the warehouse of goods coming from another warehouse, takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

When the transfer is effected by the State railroad, between two warehouses attached to this road by a branch, the movement takes place in the manner prescribed by articles 200 and 201.

SECTION VI.—*Quantities admitted to entry into the warehouse.*

ART. 151. Custom-house goods are entered into the warehouse in all quantities.

ART. 152. Excise goods are entered into the warehouse in quantities not less than:

1st. For wine, { fine..... 4 hectols.
 { common..... 9 hectols.

2d. For foreign distilled alcoholic liquors, whatever their strength, and liqueurs..... 3 hectols.

3d. For coarse cane sugar..... 500 kilog.

Quantities less than these minimum are declared to be for consumption, with payment of duties in cash.

SECTION VII.—*Formalities on entry into the warehouse.*

ART. 153. On entry into the warehouse by the State railroad, the escorts send to the guards the precautionary passports delivered at the first office of entry. The comptroller verifies the condition of the plumbs or locks, and authorizes the admission, if they are recognized to be intact.

In case of alteration of the plumbs or locks, the cars upon which they have been placed are detached from the train; entry into the warehouse is refused to them, and the goods they have on board

are subject to the ordinary importation rule, without prejudice to the eventual application of the penalties determined by the general law. They remain in charge of the custom-house. Nevertheless, the superior functionary of the residence may authorise their entry into the warehouse, if there be no suspicion of fraud.

The cars introduced into the warehouse remain under plumb, or locked up until they are unladen.

ART. 154. The superintendent copies the precautionary passport sent to him into a register kept for this purpose. He causes to be exhibited to him, in cases requiring it, the proofs judged necessary.

ART. 155. The cars admitted into the warehouse are unladen as soon as authority therefor has been obtained; and the goods in them are deposited, while waiting for the document necessary for their removal, in a storehouse specially appropriated to this object.

The goods temporarily deposited in this storehouse are removed:

1st. To be definitively warehoused;

2d. For consumption.

The declaration in detail, conformably with article 118 of the general law, is made, at the latest, within five days after the arrival of the goods. It gives rise to a detailed verification with the same effect as if this operation were done at the first office of unloading on entry.

If the declaration and removal are not effected within the period prescribed, the goods are considered as being without any consignee, and proceedings are gone into, conformably with article 117 of the general law.

ART. 156. The verification being completed, the clerks state the result upon the back of the precautionary passport, which is sent to the storehouse keeper, charged with the reception of the goods. The latter, after having certified to their being stored, sends the document to the superintendent, that he may debit the warehouse charges.

ART. 157. After the superintendent has certified, by the production of the precautionary passport and the certificates of removal, that this document is regularly in order, he sends back to the collector of the entry office the extract from the precautionary passport furnished, with the formalities required by the law as to transit.

ART. 158. Entry into the warehouse by any other route than the State railroad takes place after verification and in conformity with the laws in force.

The clerks proceed to the admission according to article 156.

ART. 159. As respects wines declared to be muddy, the proportional quantity of lees stated on entry into the warehouse, within the limits of the maximum fixed by the 9th article of the law of the 12th May, 1819, serves as the basis for the warehouse account.

ART. 160. The capacity of casks or bottles, stated on entry into the warehouse, of the liquors subject to excise, serves also as the basis for the warehouse account.

The transportation of these liquors towards the warehouse is furthermore subject to the following special regulations:

The clerks of the first office of unloading on entry, or those of the warehouse at the place of removal in case of transfer, are required—

a. To put into bottles at least two decilitres, a sample of each kind of liquor, according to their kind or their alcoholic strength.

b. To fasten these samples to the inside of the bung of the casks from which they have been taken, or to confide them to the conductor of the laden vehicle—taking care, in this latter case, to carefully seal the bottles—and to attach to each of them, with a string and a seal of the administration, a label showing the date and the number of the precautionary passport, and bearing their signature.

c. To endorse upon this document the number of samples handed to the conductor, and the numbers of the casks in which they are, as also the numbers of those to which each sample has reference, in order that it may be proven, at the time of storing, whether the liquor presented is the same exhibited at the office of importation or at the warehouse of the place of departure.

d. To cause all the bungs of the casks to be cut off level with the staves, and to affix the seal of the administration in a cavity, made partly in the bung and partly in the stave.

e. To plumb the cases containing liquors transported in bottles; and if they are packed in baskets not furnished with wrappers, to cause these baskets to be wrapped in coarse bagging, or to be packed in any other manner to facilitate the plumbing.

f. To preserve a duplicate of the samples, duly sealed, and provided with the label mentioned under b, until the return of the extracts from the precautionary passports, in order to be able to compare them with those accompanying the transport, if any questions arise at the place of destination as to the kind of liquors, or as to their alcoholic strength.

SECTION VIII.—Dispensing with storage.

ART. 161. If, after having declared goods for public warehouse, the owner dispose of them before they are stored, for any of the destinations authorized, the superintendent may dispense with carrying the storage into effect, on the condition that the fees for fifteen days' storage be paid.

Removal of goods in such cases takes place in conformity with the formalities indicated in article 225.

SECTION IX.—Position and stowage of goods.

ART. 162. Goods are put away and stowed in the manner indicated by the superintendent. Those of the same sort, but which are subject to different duties, according to whence they came, or their origin, the manner or the flag of importation, are put in distinct storehouses, as far as the extent of room permits.

In case the storehouses are filled, the superintendent so certifies on the back of the document for entry, and the surplus is disposed of as prescribed in the 20th section of the present chapter.

ART. 163. Goods damaged on the road are necessarily placed in the warehouse with the other sound goods; but they are carefully separated in the stowage, and, as far as possible, classified according to the various degrees of damage stated in the report of the appraisers.

ART. 164. No change in the storage, of such a nature as to vary the storehouse rates, can take place without the authority of the superintendent.

This officer also authorizes transfers from one storehouse to another, and the transcription of goods to the name of another depositor, with or without change of storehouse. When there has not been change of storehouse, the superintendent requires that the portion transferred shall be separated from the remainder, to be stowed apart.

ART. 165. If the number and extent of the storehouses render it necessary, a clerk doing the duty of a storehouse man, is charged to keep a memorandum book for the warehouse, or for certain storehouses only.

This memorandum book states the entries and exits, and the changes arising from transcriptions or changes occurring in the stowage or packing.

The documents of entry and exit, the authorities for transcription, for change of storehouse, and for changes in stowage or packing, are subject to the inspection of the storehouse man.

ART. 166. The depositor puts labels upon the goods, and sees to their preservation.

The label, before being put on, is presented for inspection to the storekeeper, who puts upon it the number inscribed in his memorandum book. It is not modified as long as the goods it relates to remain, in whole or in part, in the same storehouse, and under the same name.

After the removal of the goods thus labelled, it is retired and preserved by the storekeeper.

If there be no storekeeper, the labels are countersigned by the superintendent.

SECTION X.—*Changes in packing, and manipulation of goods.*

ART. 167. Depositors who wish to make changes in the packing of goods, so declare beforehand, in writing, to the superintendent.

Goods which are subject by the custom-house tariff to different duties, according to the nature of the cases in which they are packed, cannot be packed in new cases, the nature of which would change the basis of these duties.

The marks borne upon the original cases are replaced upon the new cases.

The clerks make a report of the operation, and state the gross weight and net weight of the new cases. The accounts and memorandum books are modified according to the statements in this report, and the net weight stated serves as the basis for the eventual liquidation of the duties.

ART. 168. The cases may be divided, and the goods unpacked, in order to be picked, assorted, examined, &c. But manufactured articles cannot, under any circumstances, be displayed, in order to be exposed for sale.

These operations fall under the application of the preceding article, and require the previous statement of the gross and net weight. This latter serves as the basis for the eventual liquidation of the duties. In case of the exit from the warehouse of a portion of the goods, the net weight of this portion is stated and deducted from the total weight of the quantity warehoused.

If the opening of the cases be merely temporary, in order to examine the goods, or to take samples, the superintendent may authorize it without a statement of the net weight being made; but on the condition of its being done in presence of the clerks.

ART. 169. It is forbidden to mix or confound in the same case goods of the same kind subject to different duties.

But wines, subject to different excise duties, may be mixed under the conditions to be prescribed by the minister of finance.

ART. 170. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquors subject to excise.

SECTION XI.—*Transfer of goods without change in the warehouse.*

ART. 171. Transfer of goods without change in the warehouse is accomplished through the formalities indicated in article 165, upon the simple declaration of the party transferring them, accepted by the new depositor.

SECTION XII.—*Preservation of goods.*

ART. 172. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires of the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor does not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of the 23d article of the law.

ART. 173. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below 45° of the centesimal alcohol hydrometer, at the temperature of 15° of the centigrade thermometer, may, on the previous authority of the administration, be removed from the warehouse, in order to be rectified under the superintendence of the clerks.

The removal takes place after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION XIII.—Goods damaged on the road.

ART. 174. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated, conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the discharging office.

ART. 175. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 176. The degree of damage stated, as mentioned in article 174, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 177. The appraisalment in the account, as well as the balancing thereof takes place according to the provisions of the present regulation. But damaged goods may, on leaving the warehouse, be removed by transfer into another warehouse, or be declared for consumption, free transit, or ordinary transit. When there is a transfer into another warehouse, or transit, the amount of damage is again verified before removal, according to article 126 of the general law, and, if it be less than the amount of damage recognized conformably with article 174, it alone is stated upon the document required for the transportation.

When exposed for consumption, the reduction of the custom-house duties is calculated according to the degree of damage stated at the office of unloading, unless the superintendent considers that the real damage, at the time of exit be less, in which case it must be stated *de novo*.

SECTION XIV.—Searches.

ART. 178. The public warehouse is searched at least once a year. If more than one search be judged necessary, the clerks proceed to make it in virtue of a written and special authority from the superior officer in the arrondissement.

The search of the whole, or of a portion of the storehouses, takes place by the enumeration of the cases, and a summary examination of the quantities according to the weight or measure-

ment taken on entry; but this is done with more exactness, if any notable difference appear, or if any question arise. The superintendent assists in the search, and invites the depositor to be present at it.

ART. 179. The articles found over and above are appraised, and subjected to storage rates according to the rule laid down in article 206.

Those not found are marked credited in the account. For missing articles exceeding one per cent. of the appraisalment, this credit is not definitive, in what concerns the State duties, until after having been approved by the director in the province.

ART. 180. The superintendent draws up a statement of the missing articles exceeding one per cent. of the appraisalment found to be so missing after search, or in any other manner; he supports it with the testimony necessary to prove the fact of their being missing.

This statement being sent to the director, is furnished by him with the authority to credit the account, if no doubt exists that these diminutions are the result of natural wastage. If the director be not convinced of this, he orders an inquiry into the causes of the diminution, in order to obtain, if necessary, proof of the fraudulent removal of the goods. This proof being made, the superintendent prosecutes the recovery of the State duties from the owner of the missing articles.

The superintendent credits the account, without previous authority, with the missing articles, not exceeding one per cent. of the appraisalment.

ART. 181. The depositor has always the right to claim a search for the goods deposited in his name, in order to protect himself from the payment of storage fees upon the articles he may believe to be missing.

ART. 182. The clerks draw up a report of the search, and send it to the superintendent to be annexed to the account, after the supplementary appraisalment, in case of excess, or the credit, in case of articles missing, has been made up.

SECTION XV.—Movement of goods on exit from the warehouse.

ART. 183. Warehoused goods are removed:

- 1st. By free transit;
- 2d. By ordinary transit;
- 3d. By transfer into another warehouse;
- 4th. For consumption.

ART. 184. Free transit takes place by the State railroad.

Free transit can be renounced only at the warehouse itself, or at the last office of exit.

On going out from the warehouse, free transit takes place, upon sending to the superintendent the duplicates of the bills of lading, and according to the formalities prescribed in articles 200 and 201.

ART. 185. The following articles are excluded from free transit:

- 1st. Refined salt, sea-water, and brine;

- 2d. Foreign distilled alcoholic liquors, and liqueurs;
- 3d. Refined sugars;
- 4th. Rags and shreds;
- 5th. Building stone;
- 6th. Vinegar of all kinds;
- 7th. Sea-fish;

8th. Iron, namely—ore, castings, unwrought, in pigs or in plates, or other forms, beaten or drawn out, in bars, rods, and *carillons*, including grooved bars, called rails, and iron plates, cast and wrought anchors, old iron, clippings, and refuse;

9th. Arms and munitions of war: the transit of these is specially authorized by the director in the province—by the offices located upon the frontiers bordering upon countries at peace with Belgium;

10th. Spun and woven flax and hemp, bound for France, pending the duration of the convention of December 13, 1845, with that country.

Goods to which transit is not prohibited may be removed from the warehouse exempt from duties, for free transit, with the exception of slates and pit coal, which remain subject to the duties fixed by article 36, (slate, letter D,) of the law of June 18, 1836.

But slates and pit coal, coming from or bound to the United States of America, are admitted to transit by the State railroad, exempt from duties, conformably to the 18th article of the treaty of November 10, 1845.

ART. 186. Ordinary transit takes place without specification of the ways adopted for arriving at or leaving the warehouse.

Exit from the warehouse takes place after declaration and verification, conformably with the law of June 18, 1836, in virtue of a transit receipt.

Saving the prohibitions enumerated in the preceding article, and the exemptions from duties established by the laws in force, goods are removed from the warehouse, for ordinary transit, upon payment of the duties.

ART. 187. Article 150 applies to exit from the warehouse by transfer to another warehouse.

ART. 188. Goods to which entry is not prohibited are removed from the warehouse for consumption, after declaration in detail and verification, and according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash before the verification and removal. Excise duties are paid or may be appraised upon limited credit after verification.

Removal takes place:

- 1st. For custom-house goods;
 - a. In virtue of a receipt for payment, if they are declared according to article 120 of the general law;
 - b. In virtue of a precautionary passport, if they are declared according to article 122 of said law;
- 2d. For excise goods, in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 189. Samples, whatever may be their value, are removable from the warehouse only upon payment of the duties in cash.

This payment may, however, be made monthly upon the authority of the superintendent.

In order to enjoy this benefit, the depositor states, on the removal from the warehouse, the number, weight, measurement, or value of the samples—the removal of which he acknowledges in writing. He moreover conforms to the provisions of the special regulation relative to this object.

SECTION XVI.—Quantities allowed to go out of the warehouse.

ART. 190. Upon going out of the warehouse for free transit, or ordinary transit, or by transfer into another warehouse, custom-house goods are removed in all quantities, except cordage of all kinds, which cannot be shipped by the sea, nor by the Scheldt, in less quantities than 1,000 kilogrammes.

ART. 191. The transfer into another warehouse of wines, alcoholic liquors and liqueurs, and of coarse sugar, is made in the limit of the quantities stated in article 152.

ART. 192. The exit from the warehouse of excise goods, removed for free transit or ordinary transit, cannot occur in less quantities than:

- 1st. For wine,

} fine.....	1 hectol.
} common.....	4 hectols.
- 2d. For coarse cane sugar..... 500 kilogrammes.

ART. 193. On exit from the warehouse for consumption, the quantities of custom-house goods are limited conformably with the provisions of the special regulation.

The minimum of the quantities regulated in virtue of the 19th article of the law being also to be observed when the goods are exposed for consumption in consequence of transit being renounced, the rates are paid so as to equal this minimum, though the quantities stated in the transit receipt do not come up to it.

ART. 194. Exit from the warehouse of excise goods, removed for consumption, cannot take place in less quantities than:

- 1st. For wine,

} fine.....	2 hectols.
} common.....	9 hectols.
- 2d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs.. 1 hectol.
- 3d. For coarse cane sugar..... 500 kilogrammes.

In case of removal for consumption upon payment of the excise in cash, the minimum fixed by the present article is not observed if the goods declared are the remainder of an appraisement. Moreover, as relates to sugar, deliveries made to private individuals take place upon payment of the excise in cash, in quantities of 50 kilogrammes or upwards.

SECTION XVII.—Formalities on exit from the warehouse.

ART. 195. No goods can be removed from the warehouse unless a declaration for exit has been sent to the superintendent with the

acknowledgment of reception mentioned in article 217. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration recites, besides:

- 1st. The mode of transportation;
- 2d. The name of the vessel which imported the goods, and that of her captain;
- 3d. The flag;
- 4th. Whence they come, and where bound;
- 5th. The kind of goods, and, if necessary, place of production;
- 6th. The number and marks of the cases;
- 7th. The weight, number, measurement, value, &c., of the articles, according as these indications are necessary for the eventual application of the duties;

8th. The name of the party to whom sent, if the goods are to be transferred to another warehouse or declared for consumption under the rule of credit for the excise.

In reference to goods subject to different duties, the declaration must mention if the transportation has been made directly, or if there has been any stoppage; in the latter case, the port of stoppage is to be indicated.

ART. 196. The declaration prescribed by the preceding article, when it is made:

- 1st. For ordinary transit;
- 2d. For transfer into a public warehouse not attached to the State railroad, or into a private or — warehouse;
- 3d. For consumption;

is countersigned by the superintendent, after he has verified its accordance with the account and the acknowledgment of reception, in order that the collector of the customs of the place may be authorized to deliver the documents required by the general law, or, according to the case, by the law of transit. Under these circumstances, the declarations furnish the indications required by the said laws, and they are made of the same effect as if they had originated in the first office of entry.

ART. 197. When the declaration is made:

- 1st. For free transit;
- 2nd. For transfer by the State railroad into a warehouse attached to this road by a branch, it is countersigned by the superintendent, after he has verified its accordance with the account and acknowledgment of reception, and he authorizes the removal and the lading of the goods in the cars.

ART. 198. Under the circumstances provided for in the preceding article, the declaration for exit, clothed with the authority for removal, is sent to the comptroller, who designates the clerks charged to assist in carrying out the goods from the warehouse and loading them in the cars.

ART. 199. The clerks designated for this duty keep a memorandum book, in which they note the goods as fast as they are laden in the cars.

Unless there be suspicion of fraud, the clerks merely state summarily the quantities by enumeration of the cases and memorandum

of the marks and numbers. But if they have any doubts as to the kind of goods, they are to open one or more cases.

The lading being finished, they state the result thereof on the back of the declaration for exit, which they send to the superintendent. The latter credits the account with the quantities stated in the certificate of the clerks, makes the same credit upon the certificate of reception, which he then resends to the depositor, and he preserves in support of the account the declaration for exit.

ART. 200. When the loading of the cars composing a train is completed, the superintendent causes to be produced to him the duplicate bills of lading. After having compared these documents with the declarations for exit, preserved in support of the account conformably with the preceding article, he affixes them, by means of the administration seal, to a transit receipt or to a precautionary passport, which he delivers to cover the transport to the last office of exit or to the warehouse of destination.

ART. 201. The train, escorted by the clerks, pursues its route towards its destination according to the formalities and under the conditions prescribed by the royal decree of 5th June, 1845. (*Moniteur*, No. 158.)

On arriving at the last office of exit, the clerks examine the state of the plumbs, and if they are intact, they credit the transit receipt, the return of which is made to the superintendent in the ordinary way.

In case of suspicion of fraud, or if the plumbs are altered, they proceed to make a thorough verification.

ART. 202. After the documents required in the cases provided for by article 196 have been delivered by the collector of the customs, the comptroller designates the clerks charged with proceeding to the verification of the goods.

ART. 203. The totality of the goods comprised in each document is to be collected together before the verification can commence.

The result of the verification, which is always integral, is stated by the clerks on the back of the documents. These papers are then sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks, and makes the same credit upon the acknowledgment of reception, which he then returns to the depositor. This being done, the superintendent countersigns the documents to authorize the exit from the warehouse.

ART. 204. The declarations made in order to obtain the exit, free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charges on account of lees.

For the surplus, action is had according to the foregoing article.

SECTION XVIII.—Storehouse fees.

ART. 205. The tariff of storehouse rates is fixed by the special regulation.

These rates are paid into the office of the superintendent upon quittance.

ART. 206. The quantities enumerated in the storehousing certificates attached to the documents for entry into the warehouse, deduction being made of the quantities regularly removed, serve as the basis for the storehouse rates.

Storehouse-rates are to be exacted upon all missing articles, unless the depositor causes them to be reported by the clerks.

If, in consequence of a search, or in any other manner, a surplus of goods be discovered, a supplementary appraisement takes place, which takes date counting from the day of the last settlement of account for storehouse rates.

ART. 207. Storehouse rates are due upon all goods introduced into the warehouse, and into the temporary place of deposit mentioned in article 223.

Goods deposited in the name of the administration, as well as articles addressed to the government, to the ambassadors or ministers of foreign powers accredited to the Belgian government, are alone excepted.

ART. 208. Storehouse rates are charged by whole months, counting from the first of the month during which the storage has commenced.

But, as relates to goods introduced in the course of the month, and removed before the corresponding day of the following month, rates are not due for the month during which the removal took place.

When the goods enumerated in a document for removal cannot all be removed before the expiration of the month, rates are due upon the whole of them for the following month.

ART. 209. When, in the cases provided for by articles 226 to 230, goods are deposited in the storehouses of the warehouse, storehouse rates are due at the rate of the real duration of the deposit, if it be for ten days or more.

ART. 210. In case of transcription, storehouse rates are due by the new depositor, counting from the expiration of the month during which the transcription took place.

ART. 211. Storehouse rates are to be exacted on the first day of each quarter for the quarter expired.

But they may be exacted at the time of the removal or transcription of the goods, if the depositor has no longer in the warehouse any goods which might be pledged for the amount of rates due.

ART. 212. At the expiration of each quarter the superintendent sends to the depositor the account for the rates due by him.

This account must be paid within five days from its date; in failure whereof, proceedings are to be entered into, conformably with article 23 of the law.

Payment cannot be delayed on account of a claim. In case of error in the account, restitution will be made by order of the minister.

ART. 213. Every three months the rates received are deposited in the corporate treasury.

SECTION XIX.—Warehouse accounts.

ART. 214. The superintendent keeps a register stating, for each entry of goods into the warehouse, the data for the calculation of the storehouse rates, and eventually for the liquidation of the State duties, according to the place whence they come, or the origin of the goods, or according to the mode or flag of importation.

ART. 215. The account is debited:

1st. On importation by sea;

2d. On importation by the State railroad;

3d. On importation by land, canals, or rivers;

4th. By transfer from a free warehouse, or from another public warehouse;

With the quantities stated by the clerks on the back of the documents furnished with the certificate for storage.

ART. 216. Goods are inscribed in the account in the name of the person, conductor or consignee, who has presented them for verification on entry into the warehouse. They are delivered to him only, or to the person who has had the transcription regularly made to his name.

The consignee, in order to be recognized as such, must accept the goods by signing to this effect the certificate attached to the document for storage.

ART. 217. The superintendent delivers to the depositor, according to the inscriptions in the account and for each entry, an acknowledgment of the receipt of the goods.

ART. 218. On exhibition of the declaration of transcription mentioned in article 171, the superintendent makes the transcription in the accounts and delivers an acknowledgment of receipt upon the return of the one of which the first depositor was the holder.

If the transcription comprise only a portion of the goods mentioned in the acknowledgement of reception, the superintendent does not retire this document, on the back of which he notes, in this case, the quantity comprising the transcription.

ART. 219. Respecting damaged goods, the account and the acknowledgment of reception mention the degree of damage.

If the document for entry includes sound goods at the same time with damaged goods, the superintendent opens an account for each kind and delivers distinct acknowledgments.

ART. 220. The account is credited with the quantities stated by the clerks on exit from the warehouse:

1. Free transit;

2. For ordinary transit;

3. By transfer into a public, private, or constructive warehouse;

4. For consumption.

It is credited within the limit of the appraisement, with the quantity of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

It is also credited, upon the special authority of the minister, with the goods, not prohibited to transit, transferred from a public

warehouse attached to the state railroad by a branch, into a free warehouse, in following this route without interruption from the public warehouse into the enclosure of the free warehouse.

ART. 221. The accounts are not closed in consequence of a search, unless this search show a quantity missing or in excess, giving rise to contest. In this case, the quantity found is inscribed in a new account, and the superintendent delivers an acknowledgment for reception in exchange for the one to which the excess or deficiency has relation.

On the matter being closed, the accounts are drawn up; the inscriptions of the goods on hand are carried to a new account; the quantities inscribed in credit are added up and carried to the credit of the new account, without the necessity of exchanging the certificates of reception.

SECTION XX.—*Destination of the goods refused on account of the warehouse being filled.*

ART. 222. Goods refused entry into the warehouse on account of its being filled, may, under the conditions and saving the exceptions or prohibitions established by the laws, by the present regulation and by special regulation, be declared:

1. Free transit or ordinary transit;
2. Destined for another public, private, or constructive warehouse;
3. For consumption.

Owners, when they do not wish to avail themselves of the benefit granted them by the present article, claim from the corporate authority the designation of a temporary place of deposit, which is agreed to by the director in the province, after he is satisfied that the place indicated offers the guarantees required for security.

ART. 223. The temporary place of deposit should, as far as possible, be selected close to the warehouse. It is confided to the exclusive guardianship of the administration of direct contributions, customs and excise.

It is put under the same regime as the warehouse, except that the declaration and verification on entry and exit take place conformably with the provisions decreed in the present regulation, in what concerns the public warehouse not attached to the State railroad.

The temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

ART. 224. Except in the foregoing provisions, the director may, when the corporate authority and the owner claim it together, admit as a temporary place of deposit, a storehouse designated by the latter. In this case, the following provisions are applicable:

- 1st. The temporary place of deposit is agreed to on compliance with the formalities, and on the conditions prescribed for private warehouses;
- 2d. It is searched and superintended like these warehouses, and with the same effect;

3d. Custom-house and excise duties are paid immediately in cash upon missing goods found to be so missing, on search or in any other manner;

4th. The expenses of opening and shutting are borne by the owner; they are fixed at thirty centimes per hour, the hour commenced is paid in full; one day's opening free of charge may be granted every five days in order to air the storehouses holding grain, or to stir the grain; all other operations give rise to the payment of the expenses;

The opening on requisition of the clerks is effected without charge.

5th. The goods on entry into and exit from the temporary place of deposit, are declared in detail, and verified in the manner prescribed for private warehouses; they are besides put under the regime regulated for the free warehouse;

6th. On failure of execution of one or other of these conditions, the temporary place of deposit is suppressed by the application of the 56th article of the law;

This temporary place of deposit receives no more goods when it is possible to stow them in the warehouse.

SECTION XXI.—*Destination of goods excluded from the warehouse on account of their character.*

ART. 225. Goods refused entry into the warehouse on account of their character, may, according to the regime of the warehouse to which they are destined, be declared:

- 1st. For free transit;
- 2d. For ordinary transit;
- 3d. For consumption;

The declaration, unloading, verification and removal of these goods take place according to the formalities, and under the conditions prescribed for importation by the laws in force.

SECTION XXII.—*Temporary deposit in the warehouse.*

ART. 226. The following articles are deposited in the warehouse, after declaration and verification conformably to the general law, and on observing such other provisions as may be prescribed by the minister:

- 1st. Ship's provisions;
- 2d. Goods from vessels whose voyages are not completed, (en retache);
- 3d. Wrecks; articles or goods saved from shipwreck;
- 4th. Goods of Belgian origin returned unsold from abroad, and those which having been cleared for a country where they have not been permitted to be introduced, in consequence of a prohibition of which the exporter was not aware until after their departure, are re-imported into Belgium;
- 5th. Articles imported to be delivered free from duties;

6th. Prohibited goods, those unknown, without consignee, or refused by the persons to whom addressed;

7th. Goods to which the administration has made application of articles 23 and 56, section 2, of the law;

These several goods are re-exported, delivered free from duties, declared for consumption, or exposed to public sale, according to the prescriptions of the general law.

ART. 227. Transit goods, the transportation of which is interrupted, may be deposited, conformably with article 16 of the law upon transit, in a storehouse of the warehouse.

ART. 228. Coarse or refined salt, derived from the national fishery, may be deposited in a special storehouse of the warehouse, in the place of fitting out of the fishing smacks which brought it in, exempt from excise.

This deposit takes place in the manner and upon the conditions prescribed by the regulation of the 5th March, 1842, (Official Bulletin, No. 144,) relative to the fishery.

ART. 229. Refined sugars in loaves, *melis*, (?) and lumps, destined to be exported with credit of the excise, otherwise than in bulk, may be deposited in a special storehouse of the warehouse at the place of loading, to be there put into the boxes destined to receive them.

This deposit takes place in the manner and upon the conditions prescribed by the 48th article of the law of 4th April, 1843, relative to sugars.

In like manner beer destined for exportation with credit of the excise, may be deposited in the public warehouse in virtue of the 3d article of the royal decree of 17th September, 1846, (Moniteur, No. 268,) and in conformity with the formalities prescribed or to be prescribed by the minister.

ART. 230. Goods admitted, on giving security for the State duties, by the receivers and the superintendents, are deposited in a special storehouse of the warehouse.

This deposit takes place in the manner and upon the conditions prescribed by article 274 of the general law.

ART. 231. Goods seized, and those of which the pre-emption is declared, may, while awaiting future decision, be deposited in the warehouse in the name of the administration.

This deposit takes place upon a written authority, to be delivered by the inspector of the arrondissement, or, in his absence, by the superintendent.

SECTION XXIII.—*Deposit of excise goods preserved for exportation.*

ART. 232. The deposit of excise goods retained after the lapse of the periods of credit, to be exported with credit of the excise, takes place in the warehouse in virtue of a permit. It does not constitute an ordinary deposit.

It is effected in a special storehouse, upon the conditions determined by the excise laws, and after verification of the quantity and quality, for those goods only designated in the present article.

It cannot take place in less quantities than—

1st. For vinegar..... 40 hectol.

2d. For domestic brandy, of 50 degrees of the centesimal alcohol hydrometer, and at 15 degrees of the centigrade thermometer..... 10 "

3d. For sugar refined, in loaves, *melis*, or lumps, and sugar candy derived from coarse cane or beet sugar..500 kilog.

The temporary public warehouse, created at Antwerp by royal decree of the 29th August, 1839, (Bulletin Officiel, No. 692,) for the deposit of refined sugars, is maintained on conditions to be fixed by the minister. Similar establishments may be instituted in the cities of Brussels, Bruges, Ghent, Liege, and Ostend.

ART. 233. The duration of the deposit is unlimited. It is effected in the name either of the manufacturer, whose credit account for the excise is discharged, or of the merchant who accepts the cession of the goods before or during the deposit.

ART. 234. Goods thus deposited cannot have their packing cases changed, unless their preservation demand it, and then the authority of the superintendent is necessary.

But domestic vinegars may be decanted, watered, mixed, in conformity with article 60 of the law of 2d August, 1822, (Journal Officiel, No. 32,) relative to beer and vinegar.

In like manner domestic brandies, deteriorated or weakened below 45 degrees of the centesimal alcohol hydrometer, at the temperature of 15 degrees of the centigrade thermometer, may be removed to be rectified, in the manner and under the conditions prescribed by article 173.

ART. 235. The superintendent keeps an account of the deposit of excise goods preserved for exportation. He delivers to the owner an acknowledgment of reception.

ART. 236. Transcription to the name of a third party without change of warehouse is authorized. It takes place conformably with article 171.

ART. 237. The object intended by the law as to the deposit of merchandise being to preserve it for exportation, the account mentioned in article 235 ought to be closed only by removal for exportation in virtue of a permit delivered by the excise collector at the place where the warehouse is located.

But goods may be delivered for consumption upon payment of the excise in cash. In this case the account is credited, and the goods removed in virtue of a receipt for the excise delivered by the collector.

The declaration for exit, made conformably to article 195, is countersigned by the superintendent after he has verified its accordance with the account and the acknowledgment of reception.

The verification and removal are effected according to the formalities and under the conditions prescribed by the laws in force.

ART. 238. In exception to the principles laid down in the foregoing article, domestic vinegars may be removed by transfer into another public warehouse. The removal takes place, conformably

with article 150, in virtue of a precautionary passport issued at the custom-house office of the place where the warehouse is located.

ART. 239. Goods deposited in virtue of article 232, unless they be the remainders of the several appraisements, are not removed in less quantities than—

1st. For domestic vinegar, 40 hectolitres;

2d. For domestic brandy, at fifty degrees of the centesimal alcohol hydrometer, at the temperature of fifteen degrees of the centigrade thermometer, 10 hectolitres; but brandies making ships' stores may be exported in less quantities;

3d. For refined sugars, in loaves and lumps, 200 kilogrammes; in candy, 100 kilogrammes.

ART. 240. When sent out for consumption, and in case of being missing in the depot, or of the non-production of the permits for exportation or for transfer, the excise duties and the additional centimes to be recovered are calculated according to the assessment in the permit for storing, and which is reported in the account and upon the acknowledgment of reception.

SECTION XXIV.—*Foreign goods removed from the warehouse, in order to be manufactured in the country.*

ART. 241. Special provisions regulate the cases for the application of the 40th article of the law, in proportion as the utility of it is recognized.

The provisions of the following decrees are provisionally maintained:

1. Of the 15th July, 1845, (Moniteur, No. 201,) concerning tissues of silk removed from the public warehouse, in order to be dyed or printed;

2. Of the 17th September, 1846, (Moniteur, No. 268,) concerning machines;

3. Of the 12th March, 1847, (Moniteur, No. 76,) concerning copper tubes for the furnaces of locomotives;

4. Of the 27th April, 1847, (Moniteur, No. 123,) concerning goat and sheep skins.

SECTION XXV.—*Warehouse for the navigation of the Meuse.*

ART. 242. In execution of the 54th article of the treaty of 5th November, 1842, the public warehouse of Liège is opened to the commerce of the navigation of the Meuse.

This warehouse is subjected to the particular regime established by the convention of 20th May, 1843.

ART. 243. The boats belonging to the navigation of the Meuse pass freely, with their cargoes, in direct transit, save the exceptions indicated in article 246.

These cargoes, entire or partial, are received into the public warehouse of Liège without any restriction as to character and quantity. On entry into the warehouse they are subjected to the formalities of declaration and verification prescribed by the laws in force.

ART. 244. In order to avoid all confusion with the goods derived from ordinary commerce, those which are imported into the public warehouse by the boats belonging to the navigation of the Meuse are put into a separate place belonging to this warehouse. But slates may be deposited in a special place, to be designated by the depositor, and subjected to the consent of the director in the province. In this case article 224 is applicable, save the provision in the last paragraph.

The duration of the deposit is unlimited.

ART. 245. Goods deposited in virtue of the preceding articles may be removed for consumption or for transit by the Meuse.

In the first case, the laws and tariffs then in force are applicable.

In the second case, the removal takes place according to the formalities prescribed by the law relative to transit; but the owner has the privilege of the option between the payment of the ordinary transit duty and the payment of the navigation duty fixed by the first article of the convention on navigation of the 20th May, 1843.

ART. 246. Transit, by the Meuse, of spun and woven flax or hemp, is prohibited. That of cast iron is subject to the special duty of five francs per 100 kilogrammes. This duty will be applied as long as the zone system (système des zones) shall be maintained in France for the importation of these productions from Belgium.

ART. 247. The special regulations of the public warehouse at Liège determine the storehouse rates for goods arising from the navigation of the Meuse. These rates, the receipt of which is effected in conformity with the present regulation, cannot be greater than the quota fixed as the maximum for the warehouses of the Rhine.

ART. 248. Save the exceptions determined by articles 242 to 247, the provisions of the present regulation concerning the public warehouse, are applicable to the warehouse for the navigation of the Meuse, opened in the city of Liège.

CHAPTER IV.

Of the private warehouse, (particulier.)

SECTION I.—*Definition.*

ART. 249. The private warehouse is a storehouse designated by the owners and agreed to by the administration. It may be conceded in the cities where there is a public warehouse. The collections of houses, which although dependants of cities, are separated from them by walls, ditches or barriers, are not considered as forming part of the cities.

The concession is personal. The request for it is made to the director in the province, who ordains it after having been satisfied that the localities indicated offer the required guarantees for se-

curity, and that the conditions and formalities described by the law have been complied with.

The exception to the provisions of the 2d section of the 41st article of the law, can only be granted by the minister. If the minister authorize the existence of several issues, he forbids the opening of more than one at a time.

The certificate mentioned in article 42, letter *d*, of the law, must state the sum at which the corporate authority recognizes the solvency of the owner.

The resolution conceding the warehouse describes exactly the storehouses of which it is composed, the number of issues, of vent holes, or openings found therein. It designates the goods which, to the exclusion of all others, may be introduced therein; wines subject to different excise duties may be deposited in the same warehouse, under the conditions which the minister may determine.

SECTION II.—*Guard and surveillance of the warehouse.*

ART. 250. The warehouse is confided to the guard of the depositor, and of the administration of direct contributions, customs, and excise. It is locked with two keys, one of which is retained by the depositor and the other by the administration, so that neither can have access thereto without the other.

ART. 251. No person has access into the warehouse without the authority of the depositor, except the agents of the administration.

ART. 252. The warehouse must at all times be accessible to the clerks. The owner's key must always be kept at his place of residence, at the disposal of the person who represents him in case of absence, so that it may be yielded without delay on the requisition of the clerks.

ART. 253. The warehouse granted for wines cannot receive any other goods; but a portion of the locality may be appropriated to foreign distilled alcoholic liquors. In this case a separating partition is put up, if necessary, at a wide interval, which is closed by means of the administration locks, and such further action is had as if there were two warehouses.

ART. 254. The superintendent keeps the keys of the warehouses. During the hours of their being opened, the clerks charged with the surveillance keep them.

ART. 255. While opened, the warehouse is, as far as possible, guarded without interruption by the clerks who superintend the stowing, manipulation, and preservation of the goods, and the putting on and preservation of the labels.

ART. 256. The depositor requests in writing the opening of his warehouse. He specifies the warehouse, the kinds of goods deposited therein, the object of the opening, and the hour at which he wishes to have access thereto.

The opening of the warehouse cannot be demanded for more than one day. If the operations require to be prolonged, the opening is claimed for each day.

ART. 257. The superintendent inscribes the demand upon a register kept for the purpose, and he authorizes the opening.

ART. 258. The clerk charged with the opening of the warehouse, states, by an entry in the memorandum book, the duration of the opening and the nature of the operations effected.

SECTION III.—*Designation of the goods admitted or excluded.*

ART. 259. With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 260. The warehouse receives those goods only which are specified in the act of concession.

The following are alone admitted into the warehouse:

- 1st. Wines;
- 2d. Foreign distilled alcoholic liquors and liqueurs;
- 3d. Wheat, rye, barley, oats, and buckwheat.

SECTION IV.—*Movement of goods on entry into the warehouse.*

ART. 261. The entry of goods into the warehouse takes place:

- 1st. By direct importation;
- 2d. By transfer from a free, public or private warehouse;

ART. 262. Direct importation takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected in virtue of a precautionary passport.

Entries by the inland waters of Holland are similar to those made by sea.

ART. 263. The transfer into a warehouse, of goods coming from another warehouse, takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

SECTION V.—*Quantities admitted to entry into the warehouse.*

ART. 264. Custom-house goods are entered into the warehouse in all quantities.

ART. 265. Excise goods are entered into the warehouse in quantities not less than:

- | | | |
|---------------|---------------|----------------|
| 1st. For wine | { fine,..... | 4 hectolitres. |
| | { common..... | 9 " |

- | | |
|---|-----|
| 2d. For foreign distilled alcoholic liquors, whatever their strength, and liqueurs..... | 3 " |
|---|-----|

Quantities less than these minimum are declared to be for consumption, with payment of the duties in cash.

SECTION VI.—*Formalities on entry into the warehouse.*

ART. 266. Entry into the warehouse takes place after verification, and in conformity with the laws in force.

The verification and storing are stated by the clerks charged with

the surveillance, who note it in the memorandum book. After having furnished the precautionary passports with the certificates required, they send this document to the superintendent, that he may debit the warehouse account.

ART. 267. As respects wines declared to be muddy, the proportional quantity of lees stated on entry into the warehouse, within the limits of the maximum fixed by the 9th article of the law of the 12th May, 1819, serves as the basis for the warehouse account.

ART. 268. The capacity of casks or bottles, stated on entry into the warehouse of the liquors subject to excise, serves also as the basis for the warehouse account.

The transportation of these liquors towards the warehouse, is furthermore, subject to the following special regulations:

The clerks of the first office of unloading on entry, or those of the warehouse of the place of removal, are required:

a. To put into bottles holding at least two decilitres, a sample of each kind of liquor according to their kind, or their alcoholic strength;

b. To fasten these samples to the inside of the bung of the casks from which they have been taken, or to confide them to the conductor of the laden vehicle, taking care in this latter case, to carefully seal the bottles, and to attach to each of them, with a string and the seal of the administration, a label showing the date and the number of the precautionary passport, and bearing their signature;

c. To endorse upon this document the number of samples handed to the conductor, and the numbers of the casks in which they are, as also the numbers of those to which each sample has reference, in order that it may be proven, at the time of storing, whether the liquor presented is the same exhibited at the office of importation or at the warehouse of the place of departure;

d. To cause all the bungs of the casks to be cut off level with the staves, and to affix the seal of the administration in a cavity made partly in the bung and partly in the stave;

e. To plumb the cases containing liquors transported in bottles, and if they are packed in baskets not furnished with wrappers, to cause these baskets to be wrapped in coarse bagging, or to be packed in any other manner to facilitate the plumbing;

f. To preserve a duplicate of the samples duly sealed and provided with the label mentioned under b, until the return of the extracts from the precautionary passports, in order to be able to compare them with those accompanying the transport, if any questions arise, at the place of destination, as to the kinds of liquors, or as to their alcoholic strength.

ART. 269. The verification prescribed in article 259 always takes place upon the entry into the warehouse conceded for wines. If it be stated that the wines are not of merchantable quality, admission is refused, and the duties secured at the office where the precautionary passport has been delivered are recovered at this office immediately after the expiration of the period fixed for the return of the document.

SECTION VII.—Position and stowage of goods.

ART. 270. Goods are arranged in the warehouse according to the convenience of the depositor. But, they are stowed in such a manner as to render at all times easy the enumeration of the cases, and unless the impossibility of it be shown, the examination of the condition of the walls.

ART. 271. The clerks charged with the superintendence keep a memorandum book which states the entries and exits, as also the changes made in the stowage. They countersign the documents of entry and of exit.

ART. 272. The depositor puts labels upon the goods and sees to their preservation. They are countersigned by the clerks.

The superintendent may order that no labels be put upon liquors subject to excise.

SECTION VIII.—Manipulation of goods.

ART. 273. With the exception of wines subject to different excise duties, and deposited in the same warehouse, in virtue of article 249, it is forbidden to mix or to confound goods of the same kind, subject to different duties.

ART. 274. Save the restriction established by the preceding article, depositors may water, mix, decant, &c., the liquors subject to excise.

SECTION IX.—Preservation of goods.

ART. 275. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires the depositor to give to his goods, every week, the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of article 23 of the law.

ART. 276. Foreign distilled alcoholic liquors, deteriorated or weakened by evaporation below 45 degrees of the centesimal alcohol hydrometer, at the temperature of 15 degrees of the centigrade thermometer, may, on the previous authority of the administration, be removed from the warehouse, in order to be rectified under the superintendence of the clerks.

The removal takes place after declaration and verification, in virtue of a precautionary passport.

Custom-house and excise duties are recovered upon the portions of liquors not returned into the warehouse within the period fixed by the document.

SECTION X.—Goods damaged on the road.

ART. 277. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damage must be proven by means of the shipping papers, or other authentic documents which may serve as proof.

The verification of the damage, before admission into the warehouse, takes place in the discharging office.

ART. 278. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 279. The degree of damage stated, as mentioned in article 277, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 280. The appraisement in the account, as well as the balancing thereof, take place according to the provisions of the present regulation. But damaged goods may, on leaving the warehouse, be removed by transfer into another private warehouse, or be declared for consumption or ordinary transit. When there is a transfer into another warehouse, the amount of damage is again verified before removal, according to article 126 of the general law; and, if it be less than the amount of damage recognized conformably with article 277, it alone is stated upon the document required for transportation.

When exposed for consumption, the reduction of the custom-house duties is calculated according to the degree of damage stated at the office of unloading, unless the superintendent consider that the real damage at the time of exit be less, in which case it must be stated *de novo*.

SECTION XI.—Searches.

ART. 281. The warehouse is searched at least once a year. The depositor is invited to be present. The warehouse appropriated to liquors subject to excise is searched at least once every six months. The clerks are furnished with written and special authority to this effect from the superior officer in the arrondissement.

ART. 282. The search of the warehouse granted for custom-house goods takes place by enumeration of the cases and a summary examination of the quantities according to the weight or measurement taken on entry, but this is done with more exactness if any notable difference appears, or if any question arise.

ART. 283. In respect to liquors subject to excise, the clerks

charged with the search of the warehouse proceed constantly with a rigorous exactitude and examine the whole of the quantities in store; they report:

1st. By tasting the quality of the liquors;

2d. By gauging the contents of the casks;

3d. By the hydrometer, the alcoholic strength of foreign distilled liquors.

The capacity of the casks, when they are full, may be taken according to the gauging recognized on entry into the warehouse. That of the bottle is taken by emptying some of each kind, designated by the clerks, which they taste at the same time.

ART. 284. Without proceeding to a search, the clerks often visit the warehouses, and more especially those containing liquors subject to excise. At each visit they verify the state of the walls, door, locks, &c., and note summarily the quantities of goods.

ART. 285. The clerks draw up, in duplicate, a report of the search; one of the copies is sent to the depositor, the other to the superintendent. In respect to liquors subject to excise, they state on the back of this report the number and the capacity of the casks, the number and the capacity of the bottles, by kinds, the real volume of the liquors contained in them, according to their alcoholic richness, the degree of strength at the temperature of 15 degrees of the centigrade thermometer, and the volume reclaimed per 100, or in pure alcohol.

ART. 286. The accounts are debited with the excess stated. With regard to those missing, the custom-house and excise duties are immediately paid in cash, according to the tariffs then in force. But, as respects liquors subject to excise, no attention is paid, at the time of search, to any difference less than one-half per cent. of the balance of the account, either in case of excess, or in case of deficiency.

ART. 287. The excess recognized in one warehouse cannot be carried to the credit of a deficiency stated in another warehouse, conceded to the same depositor.

Further: this compensation cannot be made between the excess and deficiencies recognized in alcoholic liquors and liqueurs deposited in the same warehouse.

ART. 288. The quantities of lees found in the warehouse beyond those with which the account is debited, are appraised like wine.

ART. 289. With respect to custom-house goods, the deficiency stated gives rise to the application of the penalty pronounced by the 55th article of the law, when it exceeds 10 per cent. of the stock resulting from each acknowledgment of reception.

As respects liquors subject to excise, the deficiency does not give rise to the penalty, except when it exceeds 10 per cent. of the balance of the account.

By balance of the account is understood the difference between the quantities forming the debit and those which are carried to the credit of the account, kept for the whole of the acknowledgments delivered during the process, or since the last search.

SECTION XII.—*Movement of goods on exit from the warehouse.*

ART. 290. The warehouse goods are removed:

- 1st. By ordinary transit;
- 2d. By transfer into another free warehouse;
- 3d. For consumption.

ART. 291. Ordinary transit takes place without distinction of the ways adopted for arriving at the warehouse, or for leaving it. Going out from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions and the exemptions from rates established by the laws in force, goods are removed from the warehouse for ordinary transit upon payment of the rates.

ART. 292. Article 263 is applicable to exit from the warehouse by transfer to another private warehouse.

ART. 293. Goods to which entry is not prohibited are removed from the warehouse for consumption, after declaration in detail and verification, according to the formalities, and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash, before the verification and removal; excise duties are paid, or may be appraised, upon limited credit after verification.

Removal takes place:

- 1st. For custom-house goods, in virtue of a receipt for payment;
- 2d. For excise goods, in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 294. Samples, whatever may be their importance, are removable from the warehouse only upon payment of the duties in cash.

SECTION XIII.—*Quantities allowed to go out of the warehouse.*

ART. 295. Custom-house goods are removed from the warehouse in all quantities.

ART. 296. The transfer into another private warehouse of wines, alcoholic liquors and liqueurs, takes place in the limit of the quantities indicated in article 265.

ART. 297. On exit from the warehouse, wines cannot be removed for ordinary transit in less quantities than one hectolitre for fine wines, and four hectolitres for common wines.

Transit is not permitted to them, if the warehouse contain wines derived by transfer from another private warehouse, unless the depositor has furnished security for the duties eventually due upon the quantities deposited.

ART. 298. The exit from the warehouse of excise goods removed for consumption, cannot take place in less quantities than:

- | | | |
|--|---------------|-----------|
| 1st. For wine, | { fine..... | 2 hectol. |
| | { common..... | 9 " |
| 2d. For foreign distilled alcoholic liquors, whatever may be their strength, and liqueurs..... | | 1 " |

In case of removal for consumption, upon payment of the excise in cash, the minimum fixed by the present article is not observed, if the merchandise declared are the remainder of several appraisements.

SECTION XIV.—*Formalities on exit from the warehouse.*

ART. 299. No goods can be removed from the warehouse, unless a declaration for exit has been sent to the superintendent with the acknowledgment of reception. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration is made conformably with the laws in force, with the same effect as if it had been made at the first office of entry.

After having verified the accordance of the declaration with the account and the acknowledgment, the superintendent countersigns it, in order to authorize the collector of the customs of the place to deliver the documents required.

ART. 300. The necessary documents being obtained, the comptroller designates the clerks charged with proceeding to the verification of the goods and to assist in their removal. They state the result of their labor upon the back of the documents; after which, these papers are sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks. He makes the same credit upon the acknowledgment of reception, which he then restores to the depositor.

ART. 301. The declarations made in order to obtain the exit, free from custom-house and excise duties, of the lees arising from wines clarified in the warehouse, are countersigned by the superintendent, in order to authorize the collector of the customs of the place to deliver the document for exit. The superintendent previously satisfies himself whether the exit requested can take place within the limits of the charge on account of lees.

For the surplus, action is had according to the foregoing article.

SECTION XV.—*Expenses of opening and closing the warehouse.*

ART. 302. The expenses of opening and closing the warehouse are fixed at 30 centimes per hour. The hour commenced is paid in full.

One day's opening free of charge may be granted every five days for the purpose of airing the storehouses containing grain, or to stir this grain. Any other operation gives rise to the payment of the expense.

The opening of the warehouse, on the requisition of the clerks, takes place without expense to the depositor.

ART. 303. At the expiration of each month the superintendent makes out the account for the expense of the opening, and sends it to the depositor with a request to close it at his office by payment.

SECTION XVI.—*Warehouse accounts.*

ART. 304. The superintendent keeps a register, in order to insure the eventual receipt of the State duties. Each entry forms the object of a special account, except for liquors subject to excise. In relation to these liquors, the account is held for the whole of the entries effected during the process.

The inscriptions relative to several warehouses conceded to the same depositor are not to be confounded in the same account.

ART. 305. The account is debited:

1st. On direct importation;

2d. By transfer from a free, public, or private warehouse, with the quantities stated by the clerks on the back of the documents furnished with the certificates of storage.

ART. 306. Goods are inscribed in the account in the name of the depositor, holder of the grant. He affixes to each document for storage an acknowledgment of the receipt of the goods. The superintendent delivers to him a duplicate thereof.

ART. 307. The account is credited with the quantities stated by the clerks on exit from the warehouse:

1st. For ordinary transit;

2d. By transfer into another private warehouse;

3d. For consumption.

ART. 308. The accounts of the warehouse granted for wines is credited, within the limit of the appraisement, with the quantities of lees arising from wines clarified in the warehouse, which are verified on going out for consumption, exempt from custom-house and excise duties.

ART. 309. No credit is allowed in the account for loss of wines, or of alcoholic liquors deposited in the warehouse. But there is allowed a deduction to the amount of four per cent. per annum for wines, and two per cent. per annum for alcoholic liquors, or liqueurs, for leakage, soakage, wastage, or any loss.

ART. 310. The assessment of the deduction of four per cent. per annum for leakage of wines is established according to the following rules:

1st. The year is reckoned 360 days, each month 30 days;

2d. The different quantities introduced into the warehouse are converted into an imaginary quantity, supposed to remain a single day.

For this object, each quantity entered is multiplied by the number of days which will elapse from the date of the entry exclusively, until the 31st of December, and the three last cyphers are thrown out.

The result is carried to the charge of the account.

3d. Each quantity that goes out is also multiplied by the number of days which will elapse from the date of exit exclusively, until the 31st December, and the three last cyphers are thrown out.

The result is carried to the credit of the account.

4th At the expiration of the year, the imaginary quantities to the

debit and to the credit are added up, and the difference represents a quantity which has remained only one day in the warehouse;

5th. To know, then, the assessment of the deduction, the result of the operation prescribed in the preceding paragraph is divided by nine;

6th. The deduction for leakage being allowed with the knowledge that the account will not be closed until the 31st December, it is necessary, in case of search, or of a settlement of account in the course of the year, to indemnify the treasury for a deduction calculated upon the difference between the entries and exits, for the days that are to elapse until the expiration of the year. This deduction is inscribed in credit of the account before adding up the debit and credit, in conformity with section 4.

The same process is adopted to establish the assessment of the deduction of two per cent. per annum allowed for leakage of alcoholic liquors, except that only the half of the result of the division by nine must be taken.

ART. 311. For damaged goods, the account and the acknowledgment of reception mention the degree of damage.

ART. 312. Respecting the warehouses for custom-house goods, the accounts are not closed in consequence of a search, unless this search show a quantity in excess or missing, giving rise to contest. In this case the quantity found is inscribed in the new account, and after payment of the duties, if any there be, the superintendent delivers a new acknowledgment of receipt, in exchange for the one to which the excess or deficiency has relation.

Respecting warehouses for liquors subject to excise, the accounts are drawn up, and the acknowledgments of reception exchanged at each search.

The accounts of all the warehouses are drawn up at the close of the business.

Respecting custom-house goods, the inscriptions of appraisement are carried to a new account. The quantities inscribed in credit are added up and carried to the credit of the new account, without its being necessary to exchange the acknowledgments of reception.

Respecting liquors subject to excise, the inscriptions in the accounts are added up to the debit and to the credit; the difference, after deduction for leakage, is carried to the debit of the new account, and the acknowledgments of reception are exchanged.

The superintendent refuses all countersign for exit from the warehouses until the exchange of the acknowledgments of reception is effected.

SECTION XVII.—*Special regulations as to wines.*

ART. 313. In the cities in which no constructive warehouse for the municipal tax (octroi) for wines has been granted, and where the corporate administration has appropriated the cellars of the public warehouse to being rented as warehouses, these cellars may

be admitted as private warehouses for wines. The opening and shutting of them take place without expense.

Wines deposited in wood, and afterwards racked off into bottles, may be removed therefrom for consumption in quantities of 25 litres and upwards.

CHAPTER V.

Of the constructive (fictif) warehouse.

SECTION I.—*Definition.*

ART. 314. The constructive warehouse is a storehouse designated by the owners and agreed to by the administration; with the exception provided for by the 38th article of the law of 4th April, 1843, relative to sugars, it can only be conceded in the cities where there is a public warehouse. The collections of houses which, although dependents of cities, are separated from them by walls, ditches or barriers, are not considered as forming part of the cities.

The concession is personal. The request for it is made to the director in the province, who ordains it after having been satisfied that the conditions and formalities prescribed by the law have been complied with.

The warehouse may be conceded for beet sugars in the localities where factories exist; if the warehouse do not comply with all the conditions required by article 38 of the above recited law, it receives only the sugars derived from the factory upon which it depends.

The resolution conceding the warehouse describes exactly the storehouses of which it is composed, and designates the goods which, to the exclusion of all others, may be deposited therein.

SECTION II.—*Guard and surveillance of the warehouse.*

ART. 315. The warehouse is confided to the guard of the depositor. The clerks of the administration of direct contributions, customs and excise have access thereto at all times to carry into effect their surveillance.

ART. 316. It is forbidden to deposite in the warehouse goods not declared for this destination.

In order to avoid all confusion, depositors take care that the doors of the storehouses serving as the warehouses are kept closed, except at the hours of opening necessary to effect the entry and exit of goods, or to give to these goods the attention that their preservation calls for.

ART. 317. The depositor keeps the key of the warehouse. It must be found constantly at his place of residence, at the disposal of the person who represents him in case of absence, so that it may be yielded without delay on the requisition of the clerk.

ART. 318. The clerks of the custom-house are charged to superintend the stowing of the goods, the putting on and preservation of the labels. For this object the visit to the storehouse serving as the warehouse.

SECTION III.—*Designation of the goods admitted or excluded.*

ART. 319.—With the exception noted in the 11th article of the law, no goods are admitted into the warehouse if they are not sound and of merchantable quality.

ART. 320. The warehouse receives those goods only which are specified in the act of concession.

The following are alone admitted into the warehouse:

- 1st. Coarse cane and beet sugars;
- 2d. Fruits of all kinds, provided they are packed in cases susceptible of being plumbed;
- 3rd. Green or dry hides;
- 4th. Oleaginous seeds;
- 5th. Ashes;
- 6th. Guano.

As respects oleaginous seeds, hides, and fruits, the portions of these goods which are subject to different duties, cannot be deposited in the same warehouse, unless the owner renounces the privilege of transit.

SECTION IV.—*Movement of goods on entry into the warehouse.*

ART. 321. The entry of goods into the warehouse takes place:

- 1st. By direct importation;
 - 2nd. By transfer from a free, public, or constructive warehouse.
- ART. 322. Direct importation takes place after unloading and verification at the office designated to that effect. Entry into the warehouse is effected in virtue of a precautionary passport.

ART. 323. The transfer into a warehouse of goods coming from another warehouse takes place in virtue of a precautionary passport on all the established routes in the interior of the kingdom.

SECTION V.—*Quantities admitted to entry into the warehouse.*

ART. 324. Custom-house goods are entered into the warehouse in all quantities.

ART. 325. The entry of coarse cane and beet sugars into the warehouse does not take place in less quantities than 500 kilogrammes.

Quantities less than this minimum are declared to be for consumption with payment of the duties in cash.

SECTION VI.—*Formalities on entry into the warehouse.*

ART. 326. Entry into the warehouse takes place after verification and in conformity with the laws in force.

The verification and storing are stated by the clerks charged with the surveillance, who note it in the memorandum book. After having furnished the precautionary passports, with the certificates required, they send this document to the superintendent in order that he may debit the warehouse account.

ART. 327. The law respecting sugars not according any tare for beet sugars, the precautionary passports state the gross and nett weight, the marks and numbers of the package. On entry into the warehouse, the clerks verify the net weight by the weight of the 20th part at least of the package.

SECTION VII.—Position and stowage of goods.

ART. 328. Goods are arranged in the warehouse according to the convenience of the depositor. But they are stowed in such a manner as to render at all times easy the enumeration of the cases.

ART. 329. The clerks charged with the superintendence keep a memorandum book, which states the entries and exits, as well as the changes made in the stowage, and, in case such there be, in the packages. They countersign the documents of entry and exit.

SECTION VIII.—Change in the packages.

ART. 330. Excepting fruits, goods cannot have their packages changed except in exceptional cases, and upon the written authority of the superior officer in the arrondissement.

Those which are packed in cases other than those which are found mentioned in the accounts, and in the memorandum book, are considered as not regularly deposited. A report on this point is drawn up by application of the 57th article of the law.

SECTION IX.—Preservation of goods.

ART. 331. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires the depositor to give to his goods every week the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of article 23 of the law.

SECTION X.—Goods damaged on the road.

ART. 332. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damages must be proven by means of the ship-

ping papers, or other authentic documents which may serve as proof.

The verification of the damage before admission into the warehouse takes place in the discharging office.

ART. 333. Fruits damaged on the road are admitted into the warehouse only after previous renunciation of the benefit of article 126 of the general law.

ART. 334. The reduction of duties accorded on account of damage, conformably with article 126 of the general law, bears only upon the custom-house entry duties, and can be allowed only at the moment of exposure for consumption, and according to the degree of damage then existing.

This reduction cannot, in any case, be calculated at the rate of a higher degree of damage than that stated at the discharging office.

ART. 335. The degree of damage stated, as mentioned in article 332, is indicated in the document for entry. The report of the appraisers is held in support of this document, and remains annexed to the account.

ART. 336. With the exception at article 334 as respects coarse cane sugars declared for the warehouse, the reduction upon the custom-house duties may be allowed before storing, upon previous payment of the said duties.

ART. 337. The appraisement of the account, as well as the balancing thereof, take place according to the provisions of the present regulation, save the following restrictions:

1st. Damaged goods go out of the warehouse for consumption only;

2d. Save the exception provided in the preceding article, at the time of exposure to consumption of damaged goods, the reduction upon the custom-house duties is calculated according to the degree of damage stated, in conformity with article 332, unless the superintendent consider that the real damages at the time of exit be less, in which case it must be stated *de novo*.

SECTION XI.—Searches.

ART. 338. The warehouse is searched at least once a year. The depositor is invited to be present. The warehouse granted for coarse cane or beet sugars is searched at least once every six months. The clerks are furnished with written and special authority to this effect from the superior officer in the arrondissement.

ART. 339. The search of the warehouse takes place by enumeration of the cases, and a summary examination of the quantities according to the weight or measurement taken on entry; but this is done with more exactness if any notable difference appears, or if any question arise. The clerks cause some of the cases selected by them to be opened to verify the kind of goods.

ART. 340. Without proceeding to a search, the clerks often visit the warehouse, and more especially the one containing sugars. At each visit they satisfy themselves if the doors of the warehouse are kept closed, whether there has been any change of cases without

The verification and storing are stated by the clerks charged with the surveillance, who note it in the memorandum book. After having furnished the precautionary passports, with the certificates required, they send this document to the superintendent in order that he may debit the warehouse account.

ART. 327. The law respecting sugars not according any tare for beet sugars, the precautionary passports state the gross and nett weight, the marks and numbers of the package. On entry into the warehouse, the clerks verify the net weight by the weight of the 20th part at least of the package.

SECTION VII.—*Position and stowage of goods.*

ART. 328. Goods are arranged in the warehouse according to the convenience of the depositor. But they are stowed in such a manner as to render at all times easy the enumeration of the cases.

ART. 329. The clerks charged with the superintendence keep a memorandum book, which states the entries and exits, as well as the changes made in the stowage, and, in case such there be, in the packages. They countersign the documents of entry and exit.

SECTION VIII.—*Change in the packages.*

ART. 330. Excepting fruits, goods cannot have their packages changed except in exceptional cases, and upon the written authority of the superior officer in the arrondissement.

Those which are packed in cases other than those which are found mentioned in the accounts, and in the memorandum book, are considered as not regularly deposited. A report on this point is drawn up by application of the 57th article of the law.

SECTION IX.—*Preservation of goods.*

ART. 331. Depositors are required to watch over the good preservation of their merchandise.

Should they neglect to do so, the superintendent invites their attention thereto in writing.

If necessary, the superintendent formally requires the depositor to give to his goods every week the necessary care, under the penalty of being deprived of the benefit of the warehouse. If the depositor do not obey this requisition, the goods cease to be put under the regulations of the warehouse. They must be declared for consumption before the expiration of the following month, or removed from the warehouse by the application of article 23 of the law.

SECTION X.—*Goods damaged on the road.*

ART. 332. Goods damaged on the road are not admitted into the warehouse until the amount of damage they have sustained is stated conformably with article 126 of the general law.

The causes of the damages must be proven by means of the ship-

ping papers, or other authentic documents which may serve as proof.

The verification of the damage before admission into the warehouse takes place in the discharging office.

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ART. 340. Without proceeding to a search, the clerks often visit the warehouse, and more especially the one containing sugars. At each visit they satisfy themselves if the doors of the warehouse are kept closed, whether there has been any change of cases without

authority, and whether there have been deposited in the warehouse any goods not declared for this destination. They note summarily the quantities of goods found.

ART. 341. The clerks draw up in duplicate a report of the search; one of the copies is sent to the superintendent, the other to the depositor.

The accounts are debited with the excess stated. With regard to those missing, the custom-house and excise duties are immediately paid in cash, according to the tariffs then in force.

ART. 342. The excess recognized in one warehouse cannot be carried to the credit of a deficiency stated in another warehouse conceded to the same depositor.

ART. 343. The deficiency stated gives rise to the application of the penalty pronounced by article 35 of the law, when it exceeds 10 per cent. of the account resulting from each acknowledgment of reception.

SECTION XII.—*Movement of goods on exit from the warehouse.*

ART. 344. Warehouse goods are removed:

- 1st. By ordinary transit;
- 2d. By transfer into another constructive warehouse;
- 3d. For consumption.

ART. 345. Ordinary transit takes place without distinction of the ways adopted for arriving at the warehouse, or for leaving it.

Exit from the warehouse takes place after declaration and verification, conformably with the law of 18th June, 1836, in virtue of a transit receipt.

Saving the prohibitions and the exemption from rates established by the laws in force, goods are removed from the warehouse for ordinary transit upon payment of the rates.

ART. 346. Article 323 is applicable to exit from the warehouse by transfer to another constructive warehouse.

ART. 347. Goods, to which entry is not prohibited, are removed from the warehouse for consumption, after declaration in detail and verification, according to the formalities and under the conditions prescribed by the laws in force.

The custom-house duties are, in all cases, paid in cash, before the verification and removal; excise duties are paid, or may be appraised, upon limited credit, after verification.

Removal takes place:

- 1st. For custom-house goods in virtue of a receipt for payment;
- 2d. For excise goods in virtue of a precautionary passport, stating that the excise shall be paid in cash, or shall be appraised on limited credit.

ART. 348. Samples, whatever may be their value, are removable from the warehouse only upon payment of the duties in cash.

SECTION XIII.—*Quantities allowed to go out of the warehouse.*

ART. 349. Custom-house goods are removed from the warehouse in all quantities.

ART. 350. The transfer into another constructive warehouse of coarse sugar, does not take place in less quantities than 500 kilogrammes.

ART. 351. The exit from the warehouse of coarse sugar removed for consumption, cannot take place in less quantities than 500 kilogrammes.

In case of removal for consumption upon payment of the excise in cash, this minimum is not observed if the goods declared are the remainder of several appraisements. Moreover, the deliveries made to individuals take place upon payment of the excise in cash, in quantities of 50 kilogrammes or upwards.

SECTION XIV.—*Formalities on exit from the warehouse.*

ART. 352. No goods can be removed from the warehouse unless a declaration for exit has been sent to the superintendent with the acknowledgment of reception. There must be as many distinct declarations as there are destinations and modes of removal.

This declaration is made conformably with the laws in force, with the same effect as if it had been made at the first office of entry.

After having verified the accordance of the declaration with the account and the acknowledgment, the superintendent countersigns it in order to authorize the collector of the customs of the place to deliver the documents required.

ART. 353. The necessary documents being obtained, the comptroller designates the clerks charged with proceeding to the verification of the goods, and to assist in their removal. They state the result of their labor upon the back of the documents; after which these papers are sent to the superintendent, who credits the account with the quantities stated in the certificate of the clerks. He makes the same credit upon the acknowledgment of reception, which he then restores to the depositor.

The quantities removed from the warehouse in the absence of the clerks constitute a deficiency in the warehouse. But, in exceptional cases, the comptroller may authorize the removals, in spite of the absence of the clerks, provided that the totality of the goods declared for exit shall have previously been submitted to verification.

ART. 354. In exception to the principle stated in article 5, the value of fruits declared for exit from the constructive warehouse cannot be less than that mentioned in the declaration for entry.

SECTION XV.—*Warehouse accounts.*

ART. 355. The superintendent keeps a register in order to insure the eventual receipt of the State duties. Each entry forms the object of a special account.

The inscriptions relative to several warehouses conceded to the same depositor are not to be confounded in the same account.

ART. 356. The account is debited:

- 1st. On direct importation;
- 2d. By transfer from a free, public, or constructive warehouse, with the quantities stated by the clerks on the back of the documents furnished with certificates of storage.

The account of the warehouse conceded for coarse beet sugars is debited only with the sugars of the factory to which it is annexed, if the warehouse is not established in the conditions required by the 38th article of the law of 4th April, 1843, relative to sugars.

ART. 357. Goods are inscribed on the account in the name of the depositor, holder of the grant. He affixes to each document for storage an acknowledgment of the receipt of the goods. The superintendent delivers to him a duplicate thereof.

ART. 358. The account is credited with the quantities stated by the clerks on exit from the warehouse:

- 1st. For ordinary transit;
- 2d. By transfer into another constructive warehouse;
- 3d. For consumption.

The account of the warehouse conceded for coarse beet sugars is credited only by removal for consumption, if the warehouse is not established in the conditions required by the 38th article of the law of 4th April, 1843, relative to sugars.

ART. 359. For damaged goods, the account and the acknowledgment of reception mention the degree of damage.

When, in the case provided for by article 336, the custom-house duties have been paid before the storage of damaged sugars, the account, the acknowledgment of reception, and the documents for exit, all make mention of this circumstance.

ART. 360. The accounts are not closed in consequence of a search, unless this search show a quantity in excess or missing giving rise to contest. In this case the quantity found is inscribed in the new account, and after payment of the duties, if any there be, the superintendent delivers a new acknowledgment of receipt, in exchange for the one to which the excess or deficiency has relation.

The superintendent refuses all countersign for exit from the warehouse, until the exchange of the acknowledgments of reception is effected.

At the close of the process the accounts are drawn up. The inscriptions of appraisement are carried to the new account; the quantities inscribed in credit are added up and carried to the credit of the new account, without it being necessary to exchange the acknowledgments of reception.

CHAPTER VI.

General provisions.

ART. 361. The laborers, porters, and workmen employed in the free warehouse or in its enclosure, and in the public warehouse, are

accepted by the director in the province, who has always the right to revoke them.

The acceptance takes place on the presentation of the administrative committee, or if there be no committee, on the presentation of the superintendent.

But the owners may, on their personal responsibility, authorize their workmen, not previously accepted by the director, to work for their account in the free warehouse and in its enclosure, or in the public warehouse.

This authority is nominative and given in writing. It cannot be given to workmen previously revoked by the director.

The comptroller, if he think it necessary, causes the application of article 33 of the law of 6th April, 1843, (Bulletin Officiel, No. 156,) to the workmen, porters, and laborers employed in the private or constructive warehouses.

ART. 362. The expense of unloading, reloading, unpacking, and of plumbs, caused by the provisions of the present regulation, either in the different warehouses, or at the entry into, or exit from, these establishments, are at the cost of the owners. They are required to furnish the workmen, porters, and laborers, whose services are necessary.

ART. 363. In the free and public warehouses the administration furnishes, at the cost of the corporate authority, the scales, weights, measures, and other utensils necessary in the operations of verification, either in the enclosure or in the storehouses.

The superintendent keeps an inventory of these articles, sees that they are taken care of, and causes the necessary repairs to be made at the expense of the authority.

In the private and constructive warehouses, these utensils are furnished by the depositors.

ART. 364. The comptroller sees that the utensils employed in the verifications, as well in the private and constructive warehouses, as in the free and public ones, are constantly in good order.

The weights and measures must annually be subjected to sealing. From time to time the comptroller verifies their exactness, and, if necessary, causes them to be submitted to the sealer of weights and measures.

ART. 365. The locks put upon private warehouses are furnished by the administration and remain its property.

Each concession of a private warehouse, issued by the director, gives rise to the payment of a sum of ten francs, by which the administration engages to keep the locks in order as long as the concession lasts.

The depositor is required to pay this sum, upon a receipt, into the hands of the receiver charged with the custody of the fines in the arrondissement, before being able to introduce goods into the warehouse conceded to him.

ART. 366. The minister decrees the form of the declarations, registers, and other documents, of which the use is prescribed by the present regulations.

Captains of vessels, conductors of goods, depositors, and others interested are required to conform thereto exactly.

ART. 367. Infractions of the provisions of the present regulations are punished by the fine fixed by the article 58, section 1 of the law, without prejudice to the eventual application of the penalties contemplated by general or special laws.

The penalties fixed by the laws for false or inexact declarations are applicable to the general declarations and other documents mentioned in articles 28, 33, 37 and 39, section 2, of the law.

ART. 368. The plans of the free or public warehouses to be opened are submitted to the minister. The localities must contain offices for the comptroller, the superintendent, the collector, and the examiners and clerks, as well as a suitable residence for the superintendent and the guard of the storehouse.

This provision is applicable to the present warehouses.

ART. 369. All provisions contrary to the present regulations are abrogated, and especially the following decrees, viz:

Of the 6th June,	1819, No. 4;
" 8th February,	1823, No. 79;
" 31st December,	1827, No. 100;
" 14th November,	1833, No. 1;
" 18th June,	1836, No. 6;
" 11th November,	1840, No. 2;
" 3d December,	1844, No. 2.

CHAPTER VII.

Temporary provisions.

ART. 374. The present warehouses for free re-exportation, being in suitable locations, are maintained in the cities admitted to open a free warehouse, and until the latter shall be there established.

These warehouses shall be governed by the provisions of the present regulation relative to public warehouses; they shall continue besides:

- 1st. To re-export by sea;
- 2d. To receive coarse salt.

The re-exportation shall be made certain by means of a transit receipt issued in conformity with the laws in force.

ART. 371. The superintendence of the warehouse for free re-exportation at Antwerp shall be exercised, while awaiting the erection of the free warehouse, with the assistance of the committee instituted by the royal decree of the 8th November, 1841, No. 1.

The committee will conform to the 2d section of chapter 2 of the present regulation.

ART. 372. While awaiting the erection of free warehouses, the provisions of article 125 will be applicable to the ports where there are warehouses for free re-exportation.

Nevertheless, the removal of goods from the special locality for

the warehouse for free re-exportation shall take place conformably with the provisions in force.

ART. 373. The temporary places of deposit for warehouses established by the royal decree of 5th June, 1845, (Moniteur, No. 158,) are maintained, while awaiting the levelling to the State railroad of the free or public warehouses, of which they are dependencies; and by extension of the 1st § of article 11 of that decree, goods can be declared on exit from the temporary places of deposit for transit by the State railroad.

The conditions and formalities prescribed by the said decree will continue to be observed.

ART. 374. The private or constructive warehouses now conceded for goods not denominated in articles 260 and 320, are suppressed from the 1st January, 1848. But the removal of the goods then lying in these warehouses shall only take place according to the declarations for exit made by the depositors, according to one of the modes indicated in articles 307 and 358.

The concessions of the private or constructive warehouses actually existing, for the goods designated in articles 260 and 320, shall be renewed by the directors, after the formalities and conditions prescribed by articles 249 and 314 shall have been complied with.

The Minister of Finance is charged with the execution of the present regulation, which shall be published in the Moniteur, and rendered obligatory from the 1st January, 1848.

LEOPOLD.

By the King:

J. MALON,

The Minister of Finance.

[Translation of No. 14.]

CUSTOMS.—*Models determined upon for the entrepot service.*

BRUSSELS, August 5, 1847.

The minister of finance, having examined article 366 of the general regulation for the service of entrepôts, approved by royal decree of the 7th July, 1847, No. 1, (Monitor No. 217,) conceived in the following terms:

"The minister of finance orders the model of declarations, registers, and other documents, the use of which is prescribed by the present law.

"Captains of vessels, conductors of merchandise, interpositors, and others concerned, are bound to conform exactly thereto."

The director general of direct taxes, customs, and excise, having been heard,

Orders: The models of registers, and other documents of the series *entrepôts* now in use, shall be suppressed from and after the 1st January, 1848, and those the nomenclature of which follows, substituted therefor:

Designation of models.	No. of the series of entrepôts granted.	Indication of articles under the general regulation applicable to each model for entrepot.			
		Free.	Public.	Private.	Fictitious.
Demand for grant of entrepot private or fictitious. (*)	1	.....	.....	.....	.....
Register of discount of general declarations on entry by sea.....	2	38	.....	249, 563	314
Register of inscriptions of permits for goods arriving by rail road.....	3	45	154	.....	.....
Declaration of entry at free entrepot. (*)	4	48, 39, 40, 41, 42, 46, 49, 50, 55, 64, 125.	.....	.....	.....
Register of inscriptions of declarations of entry remitted to the store-keeper of the free entrepot.	5	53, 55, 56, 59, 67.	.....	.....	.....
Register of warehouse for merchandise deposited in the free entrepôts.....	6	67.	.....	.....	.....
Memorandum book to be kept by the officers designated to be present at the unloading of vessels or wagons in the enclosure of the entrepot.	7	41	.....	.....	.....
Postative to be kept by the officers performing the duty of warehousemen in the free and public entrepôts.	8	53, 54, 55, 56, 59.	165, 166, 167, 168, 171.	.....	.....
Postative to be kept by the officers engaged in superintending private entrepôts.	9	.....	.....	.....	.....
Postative to be kept by the officer engaged in superintending fictitious entrepôts.	10	.....	.....	271, 268, 266	.....
Ticket. (*)	11	54, 23	166, 141	.....	329, 326
Register of accounts of free entrepôts, public, private, (other than for wines and alcoholic liquors,) and fictitious.	12	108, 41, 55, 56, 59, 67, 68, 86, 89, 100, 109, 110, 112, 113, 114, 115.	214, 156, 158, 159, 160, 167, 168, 171, 173, 180, 182, 199, 203, 206, 215, 216, 218, 219, 220, 221, 235, 237, 240.	272, 255 304, 296, 267, 280, 286, 300, 305, 306, 307, 311, 312.	355, 326, 337, 344, 353, 356, 357, 358, 359, 360.

Register of accounts of private entrepôts for wines and alcoholic liquors	13	.....	.....	.....	.....
Register of certificates of receipt of merchandise deposited in free entrepot	14	111, 82, 86, 89, 112, 113, 115.	.....	.....	.....
Register of acknowledgments of receipt of merchandise deposited in public entrepôts.	15	.....	217, 195, 199, 203, 218, 219, 221, 235, 240.	.....	.....
Register of acknowledgments of receipt of merchandise deposited in private and fictitious entrepôts.	16	.....	.....	.....	.....
Register of certificates of settlement of general declarations.....	17	43	.....	.....	.....
Notice to take care of merchandise.....	18	60	172, 168	.....	.....
Verbal process of change of balement.....	19	55, 56	182	.....	.....
Verbal process of new examination.....	20	88	180	.....	.....
State of deficiencies proved in the public entrepôts.....	21	.....	212	.....	.....
Quarterly account of warehouse fees.....	22	106	205	.....	.....
Register of acquittances for warehouse fees of merchandise deposited in free and public entrepôts.	23	99	.....	.....	.....
Declaration of departure from free and public entrepôts. (*)	24	82, 53, 85, 84, 85, 86, 92, 117.	195, 165, 196, 197, 198, 199, 203, 204, 223, 237.	.....	.....
Memorandum to be kept by officers designated to attend the lading of merchandise in wagons, or its embarkation on board of vessels.	25	86	199	.....	.....
Register of inscriptions of demands for opening private entrepôts.....	26	.....	.....	251, 256	.....

NOTE.—The models marked with an asterisk (*) must be furnished by the interpositors; the others are furnished by the administration.

The director general of direct taxes, customs, and excise, is charged with the execution of the penal order.

The Minister of Finance: J. MALON

Q.

Series of questions addressed to the customs authorities at Havre, with their replies.

What merchandise is required to be stowed in the customs warehouses, and what in private warehouses?

Is the importer or owner authorised to examine his merchandise when it is stored in the government warehouses, in order to renew or alter the description of packages?

To take samples, and on what conditions?

Is merchandise declared to be for exportation subject to verification?

What security is required for the safe keeping of merchandise in private warehouses, and in what cases is security required from owners or importers?

What are the penalties or fines incurred for disposing of the merchandise in the warehouse without the previous authority of the customs?

The guaranties against fire, burglary, &c., of merchandise in the government warehouses.

A copy of the French tariff, with the expenses of storage, salaries of the workmen in the warehouses, and the expense of leading for transportation.

Are all goods sent from one port to another in France subject to be sealed or leaded?

The penalties or fines incurred for deficit in the delivery of goods embarked or sent by land from one port to another.

There are two sorts of entrepot—the *fictitious* and the *real* entrepot.

The fictitious entrepot is established in the warehouses of private individuals, who alone keep the key. They enter into bonds, with security approved by the customs, to exhibit the packages in identical number and sort at every requisition of the inspectors, and either to pay the duties on them or re-export them within the space of a year, which time is almost always prolonged, at their request, by the government. The merchandise admissible into the fictitious entrepot is designated in the work of Bourgat, vol. 1, page 298, in a note; and vol. 2, pages 6 and 7. Royal ordinances have subsequently added coals and cottons.

The real entrepot is established in warehouses belonging to cities, to boards of trade, or to private companies. The customs has a key of it. It limits itself to guarding the two issues, the one for the entry of the merchandise, the other for its exit, and to keeping accounts (as for the fictitious entrepot) with the depositors by *debit* and *credit*. The collection of storage is made by special agents belonging to the company, [or proprietors,] who alone are responsible to the concerned for any loss of packages, either by

robbery or incendiarism, &c. The warehouses being closed with two keys, one of which is in the hands of the representative of the company and the other in the hands of the customs, the latter has no occasion to require security. The duration of the real entrepot is for three years; but the administration almost always allows an extension to five, six, seven, eight and even to ten years, for the customs regards the real entrepot as a continuation of the foreign soil. All handling, all alteration of the packages, either by converting several into a single one, or a single one into several, is prohibited in the fictitious entrepot, and permitted in the real entrepot; only it is necessary previously to obtain the authority of the customs, which requires nothing more than that a simple inspector be present at the operation, who afterwards modifies the writings accordingly. All merchandise whatever is admitted into the real entrepot, even what is admissible into the fictitious entrepot. Samples may be previously taken, but upon condition of immediate payment of the duties upon them. If the depositor wishes to pay duties upon all the merchandise charged in one account, he is at liberty to have it verified or not. In the first case (though in principle the duty is due upon the quantities entered into the real entrepot, without regard to leakage or desiccation) he pays, nevertheless, only upon the ascertained weight, and the administration remits the duty on the deficit whenever the local authorities certify that this deficit does not proceed either from robbery or abstraction. In the second case, he pays according to the weight recognised on entry.

But if the depositor wishes to pay only for a part of a single account, without verification, he can only do so upon condition of renouncing the right of verification for the other part. This is prescribed especially to fix exactly the quantities remaining in France and the quantities which may be sent to foreign countries. Merchandise re-exported, whether from the fictitious or real entrepot, is *always* weighed, to the end that the exact quantities may be known which remain liable to duty.

I have already said that security is required only for the merchandise lodged in the fictitious entrepot; but if it be desired to transport this merchandise either from one French port to another, or from a French to a foreign port, security is required. In the first case a clearance is granted, called a discharge, in which the customs at the port of departure designates the number, kind and mark of the packages, their contents and their weight. This clearance accompanies the merchandise to the port of destination. There the customs affixes to the discharge a certificate of reception. Penalties vary according as there may be a deficit or excess, or differences in the kinds of merchandise according as it may be prohibited from entry or export. Generally speaking, the penalty is double the duty, or the payment of the value of the quantities wanting, with a fine of 100 to 500 francs. In the second case a nearly similar clearance is granted; and the discharge is granted only upon returning this clearance with two certificates of inspectors upon it, proving, the one, the embarkation of the packages—the other, the

departure from port of the vessel with the said packages. There is yet another security for the transportation of foreign merchandise entering at a land office and departing from a port, or entering at a French port and departing from a land office or from another French port, land carriage being understood, is what we call *transit*. Merchandise of this description is placed (without exception) under one leading and one packing, or under two leadings and two packings, at the discretion of the merchant, except a small number of articles of merchandise which are of necessity placed under two leadings.

The penalties vary according to the differences, more or less, admitted by the collector at the office of arrival. The transit may always be suspended in the course of transportation, and the duties paid at any office of customs whatever, or the goods even put into warehouse. Merchandise despatched in continuation from entrepot—that is to say, from one French port to another French port—is leaded in the cases pointed out in the work of Bourgat—vol. 1, page 292. As to French goods, they circulate by land at the distance of four leagues from the frontier by means of simple permits, and within that distance free.

The administration never allows an exemption of duty for the deficit of the fictitious entrepot, as the goods there are always at the free disposition of the owners. If a depositor dispose of goods lodged in a fictitious entrepot before the duties on them are paid, he subjects himself to pay double duties, and a fine, moreover, which may amount to double the value of the goods.

I forgot to say that goods subject to plumbage, and which are not in packages—as irons, for example—are tied together by a ligature fastened by a lead, or marked with an iron stamp, or sealed with wax, according to the nature of the goods.

AUTIE,

Inspector of the customs.

Messrs. C. C. WALDEN, }
D. P. BARHYDT, } *Commissioners from United States.*

HAVRE, September 30, 1847.

LETTER OF CLEARANCE,

OR

ACCOUNTS OF PARTICULARS.

LETTER OF CLEARANCE, OR ACCOUNT OF PARTICULARS.

[CUSTOMS.]

TRANSIT OF GOODS NOT PROHIBITED.

DISCHARGE No. 675.

Inspectors of customs will permit to pass, for Messrs. Malley, Barloa, & Co., residing at Havre, the goods hereinafter named, coming from Charleston and sent in transit for re-exportation by the custom-house of St. Louis.

Direction of Rouen. Havre office.	Kind, marks, and number of packages.	Description of goods.
Name and flag of the importing vessel: Heroulean—American.	XX 31 to 60	Cotton in the wool—thirty bales, weighing together, gross, four thousand eight hundred and ninety-four kilogrammes—4,894 k.
Country of origin, according to the nomenclature joined to circular No. 1840: The United States.		
First office of entry: Havre.		
First entry into entrepot: December 26, 1846.		
The permit of storage has been prolonged to the ———.		
NOTE.—The conductor of the goods is obliged to present this clearance for examination at the customs office of the second line, two myriameters from the frontier of the territory into which he is entering or from which he is departing. In default of such examination, the conductor will be liable, jointly and severally with the sureties, to a fine of 500 fr. (Law of Feb. 9, 1832, art. 12.) If the goods do not pass the frontier line, the general regulations require an examination at all the offices on the road. The sureties cannot be released from their bail on pretence of the loss of their goods; but, in case of loss proved by <i>procès verbal</i> drawn up on the spot by a judge or other		Importation direct and } certificate regular. } Lawful tare The which goods, after being sealed with simple leads at this custom-house, were loaded upon a dray under the charge of Mr. ———; and the forwarders, together with Messrs. Ch. Latham & Co., entered into bonds to have them presented at the office herein named, and to cause them to be re-exported, to be replaced in store, or declared to be for consumption, within

public officer, and presented within the legal period of the clearance, nothing more will be exacted but the simple entrance duty.—(Law of December 17, 1814, art. 8.)

All deficit over and above a tenth of the weight set forth in the clearance, if proved at the departure, incurs the application of the penalties under the 54th article of the law of the 8 Florial, year XI. If the deficit amount to less than a tenth, or to the tenth only, no more than the simple duty is collected.—(Same article.)

In case of averages above two per cent., not proved at the departure, the clearance presented within the legal time, with the goods, at the office of export, will be discharged on payment of the simple duty of entry, which leaves to the owners the right of disposing of the goods within the country.—(Same law, art. 9.)

The slightest alteration, either in the lead affixed to unbaled goods or in that on the covering of packages, will be cause on the part of the office of re-exportation for refusing a certificate of discharge, and for prosecuting the sureties to the full extent of the law.—(Same law, art. 12.)

NOTES.

(1) Embark or dispose of for consumption. In the latter case, what relates to the embarkation will be erased.

(2) Declare whether the cords and leads of the packages were intact. In cases where the goods are subjected to double plumbage, point out the condition of the plumbage affixed to the wrappings as well as of that upon unwrapped packages.

(3) Designate the names in cases of embarkation. (4) Where there is no embarkation, the words underlined will be erased, and the number of the storage account or that of the receipt of the duties inserted.

(5) This formula must be filled up in the ports of Bayonne, Bordeaux, Nantes, and Rouen.

the period of sixty days, and to return within twenty days thereafter the present discharge, furnished with the *visa* [certificate that it has been examined] required by the regulations, as well as certificates of discharge and re-exportation, of consumption or restoration to store, delivered at the office of St. Louis—the whole, under the conditions and penalties resulting from the law of the 17th December, 1814, and other laws relative to transit.

Done at the custom-house at Havre, the 28th June, 1847.

The sub-inspector By the receiver general,
F. COLLIER. ETIENNE.
the comptroller.

DECLARATION No. —.

The undersigned declares his willingness the merchandise elsewhere, upon bound to

This 184

Examined at the office of the second line on leaving the frontiers

Examined by us at the office of where was presented This 184

PERMIT (1)

It is permitted to (1) upon the vessel named in the margin, the merchandise herein mentioned, on condition of its being previously verified.

This 184

Examined at the office of the second line on entering the frontiers.

Examined by us, clerks in the office at Guenger, where the 30 bales mentioned on the opposite page were presented. This 10th July, 1847.

PRUDHOMME.
GALLIER.
KOCK.

LETTER OF CLEARANCE—Continued.

The results, as to weights, of the verifications of entry and exit will be detailed, package by package, as in the following table:

Marks and No. of packages.	Gross weight.		Net weight.		Excess.	Deficit.
	At entry.	At departure.	At entry.	At departure.		
XX	Killogs.					
31	164					
32	155					
33	151	151				
34	170					
35	155					
36	163					
37	166					
38	169					
39	188	188				
40	165					
41	184					
42	157					
43	172					
44	158					
45	151					
46	154	154				
47	150					
48	156					
49	174	174				
50	163					
51	158					
52	157					
53	155	155				
54	161					

Certificate of examination at the office of destination.

We, the examiners at the office at St. Louis, certify that the merchandise herein mentioned was presented before us; that we found the number of thirty bales, upon which the cords and leads were intact (2), and that the contents thereof were as set forth, conformable

The which merchandise we have transmitted to the inspectors (3) charged with superintending the embarkation.
This 184

The which merchandise we have transmitted at 11 a. m., under the escort of inspectors Subert and Godart, charged with conducting it abroad.
This 12th July, 1847.

Certificate of embarkation, of entry into warehouse, or of disposal for consumption.

BROON.

GARCIA NESTOLALE.

Certificate of escort abroad.

We, sub-brigadier and inspector of the brigade of St. Louis, certify that we have conducted to the extreme frontier, and seen pass into a foreign territory, the merchandise herein above mentioned, at 2 p. m.
This 12th July, 1847.

GODART.
SUBERT.

Certificate of discharge.

We, receiver and clerk in the office of St. Louis, certify that, in consequence of the certificates here above and here contra,

We, the undersigned, certify that the

Examined and certified the departure of the vessel having on board the merchandise set forth in this present.
This 184

We, the customs at certify that the merchandise here above mentioned has been embarked upon the vessel named in the permit. (4)
This 184

55	159	
56	146	
57	187	
58	181	
59	159	159
60	168	
30 bales.	4,894 killogs.	

vessel here above named has put to sea, having on board the merchandise constituting the subject of this present. (5)
At the 184

this present clearance has been discharged in this office under No. 3032.
This 13th July, 1847.
Principal Receiver, BRAUNNS.
LAURENNEY.

The present clearance duly discharged is returned.

Examined by the sub-inspector:

MURAY.

LETTER OF CLEARANCE OR ACCOUNT OF PARTICULARS.

[CUSTOMS.]

TRANSIT OF MERCHANDISE NOT PROHIBITED.
CLEARANCE No. 285.

The custom-house officer will let pass, for Messrs. D'Albert & Co. residing at Havre, the merchandise hereinafter detailed, shipped at London the 21st June, 1847, and sent in transit, for the purpose of re-exportation from the entrepot of Paris by the custom-house thereof.

Direction of Rouen. Office of Havre.	Kind, marks, and number of the packages.	Description of merchandise.
Name and flag of the importing vessel: English—James Wate, Captain Ferguson.	F & C E 508	Common binding. Forwarded on landing.
Country of production, according to the nomenclature sub-joined to circular No. 1840: England.		Four cases, weighing together gross, with packings and double lead, two thousand four hundred and fifteen killogrammes. 2,415 kils. Net: two thousand four hundred and ten killogrammes. 2,410
First office of entry: Havre.		Containing: A machine for spinning flax, net weight declared two thousand one hundred and fifty killogrammes. 2,150 kils. [The net weight to be proved at the entrepot in Paris.] Value. 5,000 fr.
Primary entry into entrepot: The period of entrepot has been prolonged to the ____.		Cast iron. 1,600 kils. Wrought. 380 Steel 150 Copper 15 Wood. 5 2,150 kils.

The which merchandise, after having been sealed with double lead at this custom-house, has been laden on a dray under charge of the master, and the forwarder entered into bonds with M. Legér as bail jointly and severally, binding themselves to cause the same to be presented at the office above named, and to have it re-exported, restored to entrepot, or declared for consumption, within the space of twenty days, and to return, within the space of twenty days, in addition thereto, this present clearance furnished with the *réas* required by the regulations, as well as with certificates of discharge and of re-exportation, of disposal for consumption or of restoration to entrepot, delivered at the office of entrepot in Paris; the whole under the conditions and penalties prescribed in the law of the 17th December, 1814, and other laws relative to transit.

Done at the custom-house at Havre, the 26th June, 1847.

Resident sub-inspector,
FALAIN.

By the principal receiver,

DIVET.

DUPOUR.

NOTES.

- (1) Embark or dispose of for consumption. In the latter case, what relates to embarkation will be erased.
(2) Declare whether the cords and leads of the packages were intact. In cases where the goods are subjected to double plumb.

DECLARATION No. —.

The undersigned declares himself willing
(1) the merchandise elsewhere upon
the vessel Captain bound to
This 184 .

PERMIT.

It is permitted to (1) upon the vessel
designated *contra*, the merchandise herein
mentioned, on condition of its being previ-
ously verified. 184 .
This

LETTER OF CLEARANCE—Continued.

age, point out the condition of the leads on the wrappings as well as those on unwrapped packages.

(3) Designate the names in cases of embarkation.

(4) Where there is no embarkation, the words in italics will be erased; and the number of the storage bill or that of the receipt of the duties inserted.

(5) This formula ought to be filled up in the seaports of Bayonne, Bordeaux, Nantes, and Rouen.

The results, as to weights, of the examinations at entry and departure must be detailed, package by package, as in the following table:

Marks and No. of packages.	Gross weight.		Net weight.		Excess.	Deficit.
	At entry.	At departure.	At entry.	At departure.		
F & C	592	591	592	470		
E	631	630	631	517		
5	1,017	1,015	1,017	884		
6	175	174	175	160		
7						
8						
Totals..	2,415	2,410	2,415	2,031		

Examined at the office of the 2d line on leaving the frontiers.
Examined by us at the office of where was presented
This 184

Examined at the office of the 2d line upon entering the frontiers.
Examined by us at the office of where was presented
This 184

Certificate of examination at the office of destination.

We the examiners at the office of entrepot herein mentioned was presented to us; that we have found the number of four cases upon which the cords and leads were (2) intact, and of which the contents were as follows:

One machine for spinning flax, weighing, net weight, two thousand and thirty-one kilograms.
Paris, 6th July, 1847.

DONZENG.

The which merchandise we have put into the hands of inspectors (3) charged with superintending the embarkation.
This 184

The which merchandise we have at o'clock, M., under the escort of inspectors with conducting it aboard.
This 184

Certificate of embarkation of entry into entrepot, or of disposal for consumption.

Certificate of escort to foreign jurisdiction.

We, clerks of the customs at Paris, certify that the merchandise herein above mentioned, has been put on board the vessel mentioned in the permit (4)
Liquidated under the No. 5310.
This 9th July, 1847.

We brigade of certify that we have conducted to the extreme frontier and seen pass to foreign jurisdiction, the merchandise above mentioned.
This 1840

ROYAL.

Examined and proved the departure of the vessel
on board the merchandise herein mentioned
This 184

Certificate of discharge.

We, the receiver and clerk at the office of Martin, certify that, in consequence of the certificate above and opposite, this present clearance has been discharged in this office under the No. 2426.

This 12th July, 1847.

BIZOT.

UVAU.

We the undersigned certify that the vessel above mentioned has put to sea, having on board the merchandise constituting the subject of this present (5)
This 184

The present clearance duly discharged is returned.

LETTER OF CLEARANCE, OR ACCOUNT OF PARTICULARS.

DATE OF RECOGNIZANCE: { CLEARANCE, No. 94. } DIRECTION OF ROUEN,
JUNE 5, 1847. { FOR MERCHANDISE FORWARDED BY SEA FROM ONE ENTREPOT } OFFICE OF HAVRE.
TO ANOTHER.

The undersigned, receiver and officers of the customs at Havre, certify that Messrs. Guillaume & Mourmant, residing at Havre, forward from this port to Dunkirk and by continuation of entrepot by sea, the merchandise herein after mentioned, shipped at Guadeloupe on board the French vessel Neres, Captain Enge, and placed in entrepot the 17th May, 1847, videlicet:

FICTITIOUS ENTREPOT.

B. P. { Sugar, of first quality—eight barrels, weighing together, gross, four thousand seven hundred and sixty-four killogrammes—4,764 killogs.
1 c 8 } Admitted to colonial privilege.
Legal tare.

NOTE.—With respect to merchandise on which an abatement of duty is claimed, whether on account of its origin or its privileged production, or in virtue of a treaty of commerce and navigation, it should be mentioned as well in the recognizance as in the clearance, whether the conditions to which such abatement of duty is subjected have been fulfilled.

In cases where the merchandise comes under the conditional prohibition resulting from the treaty with England of the 26th January, 1826, express mention of this prohibition should be made.

The said Messrs. Guillaume & Mourmant binding themselves, severally and jointly with Mr. Wilbien, residing at Havre, bail, to cause to be conveyed by the French vessel Dunkirk, Captain Salomes, upon which it has been embarked, the merchandise above mentioned to the destination named, and not elsewhere, within the space of one month, saving in case of superior force, legally proved, and to return to this office within four months at furthest the present clearance, furnished with a certificate of the officers of the customs at Dunkirk, verifying that it has been found conformable in weight, kind, and quality, number or measure, and that it has been replaced in entrepot, according to custom in such case. In default of complying with these conditions, the said Messrs. Guillaume & Mourmant and their bail are liable to the penalties prescribed by article 21 of the 17th May, 1826.

Done at the office of customs at Havre, the 8th June, 1847.
Sub-inspector: F. COLLET.

For the principal receiver: ALLEN, *Contrôleur*.
ETIENNE.

Marks and number of the pack.	Gross weight.		De. cess. float.	De. cess. float.	Gross weight.		De. cess. float.	De. cess. float.
	At depar- ture.	At entry.			At depar- ture.	At entry.		
B. P.	Kills.	Kills.						
1	602	602						
2	590							
3	551							
4	574							
5	588							
6	584							
7	616							
8	659							
	4,764 Kills.							

(1) NOTE.—Make known whether the cords and leads were or not intact.

DECLARATION.

The undersigned declares, under the penalties of law, that he is willing to de- bark from the French vessel Dunkirk, Captain Salomes, the merchandise mentioned in another part of this paper, destined for consumption, and acknowledges that he has delivered up the present clearance as voucher of the declaration.
At Dunkirk, the 10th June, 1847.

For H. Debayer: PINSEL.

PERMIT TO UNLOAD.

No. 36. Permit for Mr. ——— to cause to be unloaded from the vessel herein above mentioned, in presence of the inspectors named op- posite hereto, the merchandise here mentioned to be forthwith verified, and then admitted for consumption.
By wholesale, 24.
By retail, 36.
PINSEL.

Certificate of landing.

We, the undersigned inspectors, certify that the merchandise mentioned in another part of this paper has been landed in our presence and carried for examination.
This 10th June, 1847.

LANDRIN.

Certificate of examination.

The undersigned, examiner, certifies that the merchandise mentioned in the pre- sent clearance has been presented; that he has found the number of eight barrels, upon which the cords and leads were (1) intact, and that he has proved the kinds, qualities, and weights thereof as follows: Eight barrels of sugar, weighing together, gross, four thousand seven hundred and thirty-four killogrammes.
This 11th June, 1847.

VANDEVILLE.

Certificate of discharge.

We, the receiver and clerk in the office at Dunkirk, certify that, in consequence of the above certificates, the clearance on the opposite page has been discharged in this office under the No. 234.
This 12th June, 1847.

Principal receiver: OTTIFIA.
BALLERIN.

[Extracts from the French customs and warehousing laws.]

BOOK VII.—TRANSIT.

CHAPTER I.

Transit of non-prohibited goods—description of goods—bureaus.

488. All goods, stuffs or articles of manufacture subject to duties on their entrance into the kingdom, with the exception only of those designated in the catalogue No. 1, (1) may, by the conditions prescribed by this present law—and by those of the 17th of December, 1814, 21st of April, 1818, 27th of July, 1822, and 17th May, 1826—be despatched in transit from all the ports where government warehouses are established (2) to issue through the bureaus on the frontier enumerated in catalogue No. 2. (3) (See law of the 9th of February, 1832, article 1st.)

489. All non-prohibited goods, not excluded by the catalogue No. 1, may be forwarded in transit, under the same conditions, from one of the bureaus of the land frontier to any other indicated in the catalogue No. 2. (4) They may likewise—but to the exclusion of those which are comprised in article 22 of the law of the 28th of April, 1816, (5)—be forwarded in transit from these bureaus to the ports where government warehouses are established. (6) (Same law, article 2.)

490. Transitible goods may be forwarded from one warehouse to another by land, (7) under the conditions and securities of transit. (8) (Same law, article 25.)

They may under the same conditions be forwarded to the warehouses of the interior. (9) (Law of the 27th of February, 1832, article 2.)

Inventories.

491. Those who are desirous of enjoying the advantages of the transit, either on the arrival of the goods, (10) or on withdrawing them from the real warehouse, (11) shall be obliged to make a declaration at the custom-house, stating the quantities, kinds and qualities, and to have them examined, plumbed and forwarded with a custom-house discharge. (12) (Law of the 17th December, 1814, article 5.)

492. False statements made at the bureau of entry, for the purpose of obtaining irregularly the transit, shall be liable, according to their nature, to the penalties set forth in articles 18, 20, 21 and 22, record 2, of the general regulations of the 22d of August, 1791, the same as if the goods entered under a false declaration were intended for home consumption. (13) (Same law, article 6.)

Examination.

493. Whenever the number of packages of the same species of merchandise, comprised in one declaration or a custom-house discharge, shall be five or less, the examination shall be made on one package only. When more than this number, only a fifth of the packages shall be examined, and even fewer whenever the chief examiner shall judge proper. (14) Dec. min. of the 24th September, 1839; circular of the 28th, No. 1776.

The officers at the bureau of entry shall have the right to ascertain the net weight, as well as the gross weight, in order to prevent misunderstandings at the bureau of issue as to the real quantity of the goods and their tare. (15) (Law of the 17th December, 1814.)

Pressed packages.

494. All regulations relative to the transit of prohibited goods, presented and forwarded in pressed packages, may at the option of the forwarding parties be rendered applicable to threads and tissues not prohibited. (16) (Law of the 2d July, 1836, article 11.)

Species and volume of packages.

495. The king may by decree annul or modify the list of manufactured goods which shall not be admitted to transit, unless they are presented in packages in good condition, of which they will designate the species and the size according to the nature of their contents and the usages of commerce. (Law of the 9th of February, 1832, article 11.)

Manufactures of which the transit is permitted must be put up in packages of the kind indicated in table A, annexed to the ordinance. (17) As to the dimensions of the packages, they will be hereafter fixed should it be necessary. (18) (Ordinance of the 11th February, 1832, article 1st.)

Repairs to packages.

496. The overseers at the bureaus of entry shall insist, before they are forwarded, upon the complete reparation of damaged casks, cases and bales, and those which are in such a condition that articles might be removed from them in spite of the plumbing. (Law of the 17th December, 1816, article 7.)

Samples.

497. Ordinances of the king will designate the goods of every kind, (19) of which the identity must be more specially guaranteed by taking samples of them, (20) which shall be placed in separate boxes (21) sealed with the plumbs of the custom-house, and which

the conductor of the merchandise shall deliver at the bureau of issue. (22) (Law of the 9th of February, 1832, article 11.)

Separation of goods.

498. Goods destined for transit must be presented separately as to kind and quality, according to the distinctions of the tariff, in such a manner that the contents of a package shall be all of one kind; provided, that the inside of the cases be divided with partitions in such a manner as to separate goods of a different nature or quality, or that in the bales each species of goods be put up in a separate package. (23) (Law of 9th of February, 1832, article 13.)

Plumbing.

499. Packages, whether containing prohibited articles or otherwise, (24) shall be examined and plumbed, as required by the article 31 of the law of the 21st of April, 1818, except in the case provided for by article 5 of this law, No. 517. (Law of the 9th February, 1832, article 14.)

500. These packages shall, after a careful examination, be subjected to double plumbage; the first on the contents themselves, which shall be pierced so that the cord shall traverse their angles; (25) the second over the covering, in the usual manner. (Law of the 21st of April, 1818, article 31.)

Other goods shall be plumbed with only one plumb. (26) (Law of the 17th of December, 1814, article 5.)

501. It is allowable to unite in one bale two sacks or bales of merchandise forwarded in transit. When united by a cord, the two sacks or bales may be weighed together, and, instead of being plumbed separately, one plumb shall suffice for the two; the load they then make shall be considered as one package. (27) (Circular of the 24th of July, 1836, No. 1555.)

Recognizance and custom-house discharge.

502. Those who send goods in transit shall enter into recognizances at the office or bureau of entry, and give satisfactory security that the goods are to be sent out of the kingdom, which they will prove by presenting the custom-house discharge duly certified at the office of issue, under the penalties of the law as mentioned in article 54 of the 8th of Florial, year 11, No. 510.

The custom-house discharges and recognizances shall indicate the office of issue, and shall limit, according to the distance, the time in which the goods shall be transported to it and exported abroad. (28) To this delay shall be added twenty days as the time requisite to bring back the custom-house discharge acquitted. (29) (Law of the 17th of December, 1814, article 5.)

Goods that are not susceptible of being plumbed, such as leather and hides, pig lead, mahogany, and dye woods in logs, are examined

and entered in the custom-house discharge by the piece, weight and value. (30) The dimension of the logs of mahogany shall likewise be stated. (Law of the 17th of December, 1814, article 7.)

An abstract of the custom-house discharge shall be immediately forwarded to the office of issue, to enable the officer at the latter place to compare it with the original and to ascertain that no change has been made in the latter. (31) (Circular of the 28th of December, 1814.)

Transit duty.

503. The duty on transit goods shall be uniformly of 25 centimes per 100 kilogrammes, gross weight, not including, however, the second covering; or of 15 centimes per 100 francs, at the option of the party forwarding the goods. (Law of the 9th of February, 1832, article 15.)

Risk of the transit.

504. The transit shall be entirely at the risk of the owners or forwarders of the goods, and they shall not be exempted from the payment of the duties by alleging the total or partial loss of their merchandise; only, when a loss is certified in a verbal process, and depositions made before a justice of the peace or other public officer, committed to writing on the spot, and delivered within a reasonable time with the custom-house discharge, the custom-house cannot exact more than the duty of importation. (32) (Law of the 17th December, 1814, article 8.)

Damaged goods.

505. Goods forwarded in transit shall be considered as in good condition, unless their owner shall have made known the amount or degree of their damage and stated it in the custom-house discharge. (33) In default of this formality, goods presented at the office of issue in a damaged condition shall lose the right of transit. (34) The custom-house discharge may, however, be discharged by paying immediately at this office import duties on these goods; which will give their owners the right to dispose of them in the interior. Damages not exceeding 2 per 100 ad valorem are excepted from this rule. (35) (Law of the 17th December, 1814, article 9.)

Certificate to the custom-house discharge.

506. The conductor of goods forwarded in transit shall present them at the custom-house office of the second line, (36) by which he shall enter on the territory of the two mysiameter frontiers, or by which he shall issue, to have the custom-house discharge certified after it has been ascertained that the load or cargo is entire, as well as the coverings of the packages, the ropes and the plumbs.

In case only that a deficiency or alteration is discovered in the packages, the cords or plumbs, the custom-house officers may then proceed in making a thorough examination, and shall ascertain and state the deficiency or substitution they have discovered.

Should the conductor not fulfil this obligation, or should he pass the office without requiring and obtaining the certificate of the custom-house, he, as well as the subscriber to the recognizance, will be liable to a fine of 500 francs. (37) (Law of the 9th of February, 1832, article 12.)

Entry for home consumption.

(Mise en consommation.)

507. Goods forwarded in transit may remain in the kingdom by paying import dues; when, after an examination at the office designated by the custom-house discharge, they shall be declared for home consumption, and when they are of a nature to be admissible by paying the duty on them at this same office. (Dec. of the 22d of September, 1818.)

Besides the certificate prescribed by the forementioned article 12—the custom-house discharges of the transit being considered as permits [passavans] for the goods to pass through the kingdom—may also be certified at the other offices along the route; but this latter certificate is not obligatory on the custom-house officers—they may require to affix it when they think proper. (Circular of the 13th of February, 1832, No. 1304.)

In this case the transit duty will be repaid. (38) (Law of the 17th of May, article 13.)

Warehousing goods.

508. Goods forwarded in transit from the land frontiers to those ports where *real warehouses* [entrepôts réels] are established, may be admitted into them as if they had come by sea. (39) (Law of the 17th of May, 1836, article 13.)

Examination of the goods when going out of transit.

509. The overseers of the office of issue (40) shall not grant certificates of discharge to the custom-house discharges of transit until after a careful examination of the condition of the plumbs, (41) and also as to the species, quality, number and weight of the goods. (42) They shall moreover require that the goods be exported out of the country under the escort of the overseers. (43)

The discharge will not be legal unless the examination, the transportation under escort and the exportation (44) have all been certified on the custom-house discharge by the examiners and the overseers of the escort, and that the act of discharge be signed by a receiver and another clerk. (45) (Law of the 17th of December, 1814, article 12.)

510. Should the goods (46) declared in transit have been purloined, or others substituted, the quadruple of the duties of consumption shall be charged, and a fine of 500 francs be inflicted on the offenders. (Laws of the 8th Florial, year 11, article 54, and of the 17th December, 1814, article 5.)

The articles substituted shall be seized and confiscated and a fine of from 100 to 500 francs imposed, according to whether they are or not prohibited to exportation; in the former case in virtue of article 9, statute 3, of the law of the 22d of August, 1791; and in the second, in virtue of article 3, statute 5, of the same law. (47) (Circular of the 24th of January, 1828, No. 1082.)

511. All deficiencies discovered in the weight of the boxes, bales and casks, when they are exported, and which do not exceed one-tenth of the weight stated in the custom-house discharge, shall only be subjected to the customary duties. (48) (Law of the 17th December, 1814, article 8.)

Deficiencies discovered in olive oil forwarded in transit are subject to import duties. (Law of the 17th of May, 1826, article 12.)

In regard to liquors or liquids admitted to transit, the deficiencies discovered on exportation to be occasioned by breakage shall only pay import duties; or, if the liquor or liquid is prohibited, to the payment of its value. (49.) (Law of the 2d of July, 1836, article 10.)

Local transits.

512. The regulations of the general laws are applicable to the divers local and special transits already authorised by the custom-house, or which may hereafter be allowed. (50.) (Law of the 17th December, 1814, article 14.)

Forfeiture of the right of transit.

513. Any merchant who has been convicted of having, by means of the transit, effected subtractions, substitutions, or smuggled goods, may forfeit the right of transit. (Law of the 5th of Florial, year 11, article 83.)

NOTES

TO

The foregoing extracts.

- (1) See the catalogue at the end of this book.
In virtue of article 4, record 5, of the law of the 22d of August, 1791, goods which by law do not enjoy the advantage of the transit, must, whether they be prohibited or not for home consumption, be immediately re-exported to a foreign country, where, having been presented in good faith and under their true denomination, they are declared to be for transit.
- (2) See the nomenclature of these ports, No. 412.
- (3) See this catalogue at the end of this book.
- (4) It is the same catalogue, No. 2, referred to in the preceding article. The king has power to determine which bureaux shall be open to transit, (No. 96.)
- (5) See this article, (No. 280.)
- (6) See No. 509 for the forms to go through at the port of shipping.
- (7) This article, reproduced textually at No. 438, permits, in reality, transit from sea to sea. Therefore, on departing, whether the merchandise comes from the ship or from the warehouse, which is considered in the same light as a foreign country, the custom-house receives a declaration of transit and delivers a custom-house discharge, according to whether the merchandise is permitted or prohibited; only it abstains from charging the transit duty, from which these sort of transactions are free. Hence, in sea-ports custom-house discharges are no longer used in changes of warehouse, except for goods withdrawn from one warehouse to be forwarded to another in the interior. At the port where the vessel arrives, the transit forms are the same as if the goods had come from one of the bureaux on the land frontier.
- (8) Transit goods must be conveyed directly through the interior to the bureau designated for the exportation. Water carriage by sea is forbidden in the most absolute manner. If, notwithstanding this prohibition, the goods were presented at a port of entry accompanied by a coasting manifest, and plumed with the stamp peculiar to the transit service, the custom-house still retain them until the custom-house discharge of transit is presented, whose existence must, in such cases, be presumed. It will then proceed to a complete verification of the cargo; and, after having corrected the custom-house discharge according as will be found necessary, it will issue a new one, the same as if the goods had just arrived from a foreign country.
- (9) See in book VI., Nos. 457, and sequel.
- (10) In the land offices, the transit must be effected immediately. However, declarations of transit being regulated by the general law, it follows that the goods which might in certain cases be detained, continue to have the right of transit as long as the deposit in custom-house.
- (11) Or fictitious.
- (12) See, for the declaration and examination of goods not liable to be plumed, No. 502.
- (13) See, for the general laws relative to declarations, (or affidavits), book II., chap. 11. According to these regulations, goods on which the duty is ad valorem are entitled to pre-emption. (A. of C. of the 30th of August, 1836; circular No. 1,574.)
- (14) It is to be understood that this arrangement does not prevent the custom-house officers from proceeding to a complete examination. It is even their duty to act thus whenever

the first packages examined, on entry, show a considerable discrepancy with the declaration, or causes it to be apprehended that there is an attempt at fraud; and, on issue, whenever the deficit discovered in the fifth of the cases, bales and packages examined, exceeds that which might reasonably be attributed to desiccation of the goods in course of transportation, or to the slight differences of results that are sometimes inevitable in using different instruments. This mode of examination implies the necessity of remitting separately, for each package, the weight, the contents, and other information required by law. (Circular of the 28th September, 1839, No. 1,776.)

The right to examine only one-fifth of the packages is applicable equally to all the operations that constitute the examination; that is to say, to the weighing of the packages, as well as to the examination of their contents. (Circular of the 28th November, 1840.)

It is desirable to see, as to what relates to examinations, the general rules set forth in book II., chapter 6.

If the examination should lead to the discovery of an excess of weight to what is set forth in the declaration, and should this excess be upwards of one-twentieth for metals, or one-tenth for other goods, it is immediately subjected to the payment of duty by way of a fine; after which the excess, as well as the quantities declared, are forwarded in transit under similar conditions. (Law of the 22d August, 1791.)

(15) This precaution must be taken as frequently as possible without subjecting commerce to too much inconvenience; more particularly when there is reason to presume that there is too great disproportion between the legal tare and the actual tare; in this case the net weight is mentioned or stated on the custom-house discharge.

But the interested parties are only obliged to declare the gross weight; they are not obliged to state the net weight, either real or legal, of unprohibited goods. (Dec. adm. of the 31st January, 1834.)

(16) The forwarding party who is desirous of enjoying this right, must state it in his affidavit, and also the value of his goods; then the examination, pluming and forwarding are proceeded with under the forms and conditions prescribed in articles 5, 6, 7 and 8, of the law of the 9th of February, 1832. Thus, though non-prohibited goods are in question, the penalties incurred in case of abuse or fraud are not those stated in the law of the 17th December, 1814, for the latter presumes a thorough investigation, which does not take place in these sort of transactions. The value of the goods is taken as a basis for the price; this value may always be estimated by the officers, either by examination of the goods, or else by means of the invoices, which the law of the 4th Germinal, year 2, statute 6, article 5, authorizes them to enforce the exhibition; and in every case, should they consider it insufficient or incorrect, they may, by the article 4, of the law of the 9th of February, 1832, issue from the office a more correct one.

As regards threads and tissues of linen forwarded in pressed packages, as the verifications of the number of threads for the tissues, and for the threads the number of metres to the kilogramme, would require the rupture of the fastenings by which the merchandise is held and compressed, it will be sufficient that the declarations should express, independently of the weight and value, the number and the measure of the pieces of tissues; if they are plain, plaided, worked or damasked; if the threads are flat or twisted; and if they (both tissues and threads) are unbleached, bleached or dyed. (Dec. adm. of the 9th July, 1841.)

(17) See the table at the end of this book.

(18) That has not yet been done.

(19) See at the end of this book the nomenclature of those goods which it is necessary to accompany with samples.

(20) The samples may be taken from each piece before it is packed by the consigner from abroad. These latter must fix them on a card or book, indicating by number from what piece it has been taken, in such a manner that all that will be required for the custom-house officer to do will be to ascertain the conformity of the piece to the samples.

This mode of taking a sample of each piece is preferable to every other, not only to the custom-house, but to commerce likewise; for it is rare that several pieces of the same tissue offer a perfect resemblance together; and it is only where the sample has been taken from the same piece with which it is compared, that difficulties, resulting from a slight dissimilarity, can be prevented.

However, the custom-house only exacts one sample for all pieces which, in its estimation, offers no difference, either in the quality of the tissue or in the pattern. On it must be inscribed, as just stated, the numbers of the pieces with which it is to be compared.

But when, although perfectly similar in quality, the pieces are different in regard to their

patterns, or, being of the same pattern, their tissues differ in quality, a sample must always be taken from each of them.

In order not to damage or injure the goods, the samples need not be of greater breadth than 6 a 7 centimetres, even when they are taken from embroidered tissues, whatever may be the size of the pattern. If the embroidery is so extensive that a sample of this size cannot include any portion of it, it is taken from the ground of the stuff, at the same time making a note of the existence of the embroidery, with some description of its distinctive characteristics. (Circular of the 13th February, 1832, No. 1,304.)

When the samples are of a less size than 6 a 7 centimetres, they may be received, provided that they are sufficient to indicate their identity with the pieces to which they pertain. In all cases the comparison only takes place with packages subject to be examined. (Circular of the 28th September, 1839, No. 1,776.)

Tissues are not to be represented by samples except when they are in the piece, by which is understood only those without division which are sold by the ell, and not handkerchiefs, cravats, &c. With respect to the latter, it is necessary to give a more minute description instead of a sample; and when it relates to valuable stuffs, whose fraudulent entry is the most to be apprehended—the cashmere of India, for instance—the fullest description must be given that they may be recognized.

Thus, in such a case, the custom-house discharge must express, independently of the dimensions of shawls or scarfs, both in length and in breadth, the color of the ground, the nature and arrangement of its ornaments, such as single borders, flowers, bouquets, rosettes, palms, &c., with or without borders. (Circular of the 13th February, 1832, No. 1,304.)

(21) The boxes that are intended to hold the samples must always be square, and each side must be made of a single piece. The samples are placed in it, after having been carefully put up in a package, and sealed with the seal of the custom-house. The box is then plumbed, for which purpose it is pierced in such a manner that the cord passes through its angles; that is, through the two pannels which meet at the edge of the box. (Circular of the 22d March, 1832, No. 1,312.)

This operation shall be done in the presence of the examiners. (Circular No. 1,304.) The samples are given to the conductor separately, it not being allowed to place them in the same package with the goods. (Dec. adm. of the 28th November, 1837.)

The boxes containing samples, whatever the nature of the merchandise may be, shall be plumbed but once only. (Dec. adm. of the 21st March, 1834.)

(22) When the packages and their plumbs are in good condition, and the merchandise corresponds in every respect with the manifest, the loss of the sample must not be an obstacle to the completion of the transit. The custom-house shall then take new samples, (No. 269,) and shall require good recognizances, to secure itself in case of any fraudulent change being subsequently discovered by legal means. For this purpose, the new samples are addressed to the administration, post paid, and are submitted to the examination of experienced persons commissioned by the government. Simple samples, fastened on cards, will suffice if they are fancy goods; but as regards plain goods, an entire piece, chosen by the custom-house, must always be deducted as a sample. After this examination, this piece is sent back to the bureau of issue, and the expenses of this transportation, as well as those of sending it to Paris, are defrayed by the owner or consignee of the merchandise. (Circular manuscript of the 18th January, 1837.)

(23) The minister of finance has decided, the 3d of August, 1839, that the effect of the article 13, of the law of the 9th of February, 1832, should be temporarily suspended, with the understanding that it shall be again put in force if experience should show its necessity. Thus, commerce has the right to unite in one package merchandise of different kinds and qualities, whether they be prohibited or not, or whether they pertain to one or the other category. Only when there is in the same package dutiable articles and prohibited articles, the whole are forwarded under the regulations, formalities and general conditions applicable to prohibited articles. The quittance specifies the different kinds and qualities of merchandise of which the consignment is composed, and indicate with exactness the quantity of each kind of merchandise united in the same package. (Circular of the 10th of August, 1839, No. 1,762. Dec. adm. of the 15th July, 1841.)

In regard to the transit of dutiable and prohibited articles in the same package, false affidavits at the bureau of entry will give cause to the application of the article 4, of the law of the 9th of February, 1832, (No. 516,) only when the discrepancies bear on the prohibited goods. At the bureau of issue, on the contrary, the recognized differences, whatever may be the nature of the merchandise, always incur the penalties of the laws in relation to prohibited articles, because the forwarding party has engaged himself to undergo, for the whole, the conditions of these laws. (Dec. adm. of the 19th of August, 1841.)

(24) The articles of manufacture that are subject to be plumbed in the manner prescribed in the above article, are those designated in catalogue A, annexed to the ordinance of the 11th of February, 1832. (Dec. adm. of the 29th of November, 1838.)

Vide this catalogue at the end of this book.
Vide, for liquids and transitable fluids, article 10, of the law of the 2d of July, 1836, included in table No. 1, annexed to this book.

(25) To complete the security of this first plumbing, it is wrapped in paper and sealed with the signet of the custom-house, wherever there is a possibility of an article being abstracted. It is also requisite to wrap the first plumb in a paper, which is then sealed to the package. These precautions are practicable by means of the covering which wraps up the whole. (Circular of the 5th of May, 1818, No. 390.)

To pack, signifies to wrap up, to bind, to cover on every side. It is, therefore, requisite that the first as well as the second wrapper should wrap up and cover completely the merchandise; simple strips of linen strapped across cannot be considered as wrappers. (Dec. adm. of the 3d of March, 1839.)

It is expressly recommended to pierce holes in the angles of the packages, and to pass through them the string of the plumb. The importance of plumbing is such that all these precautions must be attended to with the greatest care, and the whole operation must be performed with the most rigorous attention. (Circular of the 22d March, 1832, No. 1,312.)

(26) For the price of the plumbs, and for the general rules on the subject, vide No. 216. And for goods not susceptible of being plumbed, see article 7, of the law of the 17th of December, 1814, No. 502.

(27) Thus, a load of goods that by law was liable to double plumbs, only receives two plumbs instead of three, as was often done. (Circular No. 1,555.)

(28) The delay is regulated according to distances, at the rate of one day per two myriamètres and a half; and this rate is increased whenever it is known that there exist unavoidable delays in the interior navigation or transportation. (Circular of the 20th of December, 1814.)

However, whenever the causes of the delay are satisfactorily accounted for, the chief of the office of issue may, notwithstanding the expiration of the period fixed in the custom-house discharge, permit the immediate consummation of the transit; he must then account to his superior for the motives which influenced his decision. (Circular of the 24th of July, 1836, No. 1,555.)

(29) The custom-house discharge make known, first, the origin of the merchandise; second, under what flag imported; third, if it is taken out of warehouse, the first office of entry, also the date of its entry on the register; fourth, if, in consequence of its mode of importation, or the country from whence imported, it is or is not entitled to a reduction of duty; fifth, whether by virtue of the treaty with England of the 26th of July, 1826, it is prohibited to home consumption. (Circular of the 6th of March, 1824, No. 856.)

Besides stating under which denomination of tariff the goods come, they must insert at the office, on the custom-house discharge, all particulars which will facilitate the recognition of the merchandise. (Dec. adm. of the 27th of March, 1832.)

(30) Unmanufactured sulphur may be forwarded in *vrac*, accompanying it, however, with a plumbed sample. (Dec. minist. of the 10th of July, 1832; circular manuscript of the 16th of the same month.)

(31) The forwarding of abstracts in regard to custom-house discharge, must be through the administration. (Circular of the 19th of January, 1829, No. 1,139.)

It is, however, allowed to the receivers to address these abstracts directly to the office for which they are destined, when the situation of this office or the facilities of transportation are such as to render it likely that the abstracts would reach their address too late by passing through Paris. But in this case, a duplicate is sent to the administration. (Circular of the 31st May, 1832, No. 1,322.)

The mailing of the abstract must be done the same day that the custom-house discharge is delivered. (Circular of the 28th of December, 1814.)

Should the abstract not reach the office of issue before the original manifest is presented, it must not be made an obstacle to the consummation of the transit, or to the admission of the merchandise in the warehouse, only the custom-house discharge is not to receive the certificate of discharge until it has been compared with the abstract. (Dec. adm. of the 10th of September, 1833.)

Vide, for the franking of the correspondence, book X., chapter 29.

(32) The principle of the responsibility of the owners has been established by a decision of the court of appeal of the 17th of March, 1833, which decided, moreover, that it is always by the office from whence the goods were despatched that legal proceedings must come. (Circular of the 25th May, 1835, No. 1,487.)

No tribunals have power, even when the loss is legally certified, to exempt the owners from the payment of the duties of entry. (Act of Congress of the 21st of January, 1839; circular No. 1,744.)

The first paragraph of the 4th article of the law of the 9th of February, 1832, (No. 516,) that the 8th article of the law of the 17th of December, 1814, is equally applicable to prohibited goods; only, instead of exacting the duty in case of certified loss, the custom-house shall claim the value only of the lost article. (Dec. adm. of the 11th of March, 1839.)

(33) Goods are not acknowledged as damaged unless the damage has been really ascertained by the officers of the custom-house, and valued by a board of examiners in the usual manner, to wit:

1st. The examination must be expressly demanded by the forwarding party, who is interested in obtaining it, and who must beforehand make a declaration of the existence of the damage, and to what amount.

2d. The examination shall be made by two experienced persons, appointed, one by the custom-house and the other by the forwarding party; and in case of need, the casting vote shall be given by a third experienced person, (expert,) appointed by the tribunal of commerce, designated in article 3, statute 8, of the law of the 22d of August, 1791, for an analogous case.

3d. The permanent under inspector and the examiner designated shall assist at the proceedings of the board of examiners, without the right of giving an opinion, but as supervisors, and to be able to testify to the administration as to regularity of the proceedings.

4th. Should the decision of the board considerably reduce—say more than one-tenth—the amount of damage stated by the owner of the property, it is proof of an attempt to defraud the revenue, which must be duly stated, in order to institute legal proceedings.

5th. The result of the examination must be inserted in the custom-house discharge, as well as in the abstract. (Circular of the 18th of July, 1828, No. 1,111.)

(34) Should damaged goods be presented at the office of issue without any mention being made of the damage on the custom-house discharge, the officers must first endeavor to discover the origin of the damage, and then to examine with great care whether it could have occurred during the transit. If, after this examination, they are perfectly convinced that the goods are the same from the office of departure, (*bureau de depart*), they will then limit themselves to exactly the duty of entry only. But should circumstances and the character of the damage lead them to believe that there has been effected a substitution of other goods, the fraud must then be certified and prosecuted. (Dec. adm. of the 11th of October, 1832.)

(35) Article 9 of the law of the 17th of December, 1814, is applicable to prohibited goods, in virtue of article 4 of the law of the 9th of February, 1832; but its application never takes place in any case without the special instructions of the administration. (Dec. adm. of the 15th of September, 1839.)

(36) The custom-house discharge must not designate this office; it is sufficient that the conductor should present himself at an office of the second line situated on the road he is travelling. (Dec. adm. of the 22d of May, 1839.)

Should the administration have authorized the issue of the merchandise by another point than that indicated on the custom-house discharge, the receiver at the office of the second line must not refuse to recognize the identity of the cargo or load, and to affix his certificate to the custom-house discharge, when the conductor does not happen to be on the road which leads to the point of issue from the kingdom indicated on the manifest. (Dec. adm. of the 29th of September, 1841.)

The delay in receiving the custom-house discharge is not sufficient cause to refuse the certificate prescribed by article 12 of the law of the 9th of February, 1832. (Dec. adm. of the 15th of November, 1841.)

All the goods comprised in one custom-house discharge must be presented together. (Dec. adm. of the 1st of September, 1841.)

(37) When a custom-house discharge has not been certified (*vize*) at an office of the second line, this omission is not verified by process verbal, (*proces verbal*), and no direct action is brought against the conductor; only the clerk shall insert in the certificate of discharge the following set form: *Under reservation of all the rights of the administration resulting from the omission of the certificate to the present custom-house discharge at the office*

of the second line. This custom-house discharge is then sent in the usual manner to the office of departure, when proceedings are instituted, in virtue of the recognizance, against the forwarding merchant and his security, to enforce the payment of the 500 francs, though the merchant may bring an action against the conductor of the goods. (Circular of the 23d of March and 9th of August, 1832. Nos. 1,313 and 1,338.)

When the clerks of the office of issue notice that the custom-house discharge is not certified, they inform the consignee of the fact, and the latter, being duly informed, may bring an action against the carrier. (Circular of the 15th of December, 1832, No. 1,361.)

The certificate of the custom-house discharge must always be signed by two persons; therefore, in those offices where there is no other officer than the receiver, it will be required to have, in addition to his own, the signature of the brigadier, of the under brigadier, or of an overseer of the brigade.

(38) The receiver of the custom-house where the goods are entered for consumption gives credit for the import duties, and reimburses, by a separate and distinct operation, the transit duty, which he charges immediately to the treasury, without it being required of him to ask authority beforehand for the reimbursement, nor to furnish any other voucher than the receipt of the creditor. (Circular of the 17th of June, 1834, No. 1,444.)

(39) Vide the complete text of this article at No. 417.

(40) The custom-house of issue is the one indicated on the custom-house discharge. It is expressly forbidden to the clerks of all other offices, under penalty of immediate removal, to deliver certificates of discharge, unless the administration should have granted a particular permission to change the office of issue or of destination. (Circulars of the 7th of May, 1815, No. 21, and of the 15th of February, 1832, No. 1,304.)

(41) The cord of the outside plumb may break by accident; but when the inside plumb is also broken, it is to be presumed that there has been tampering with or substitution of the goods. Should the officers, in this case, have any doubt as to the origin of the goods, the transit is suspended, and a double sample is forwarded to the administration, to be submitted to the government board of examiners. (Dec. adm. of the 12th of June, 1826.)

The completion of the transit may, however, be permitted under the same conditions which are particularly applicable to lost samples. (No. 497.)

(42) The examination takes place on the receipt of the custom-house discharge, and the re-exportation is consummated in virtue of the engagements subscribed to at the custom-house of departure; only it is required by the consignee, at sea-ports, that he should state by what vessel and to what country the goods are to be exported. (Circular of the 11th of March, 1846, No. 1,534.)

All the goods comprised in the same custom-house discharge must be presented together at the office of issue. (Dec. adm. of the 1st of September, 1841.)

(43) This removal or transportation must be made by the direct route, and by day. (Circular of the 20th of December, 1814.)

All the facilities relative to the smuggling trade are absolutely forbidden to the manifests of transit. (Circular manuscript of the 19th of January, 1838.)

(44) At sea-ports, the custom-house discharge stands in lieu of a shipping permit; and it is on this document that the overseers, appointed for this purpose, certify to the embarkation of the goods, as well as to their final departure on the high sea. (Circular of the 11th of March, 1836, No. 1,534.)

(45) Vide, for the security to certificates of discharge, No. 207; and for the mode of examination, No. 493. See also No. 216, for the plumbing at the offices of issue which are not immediately on a foreign frontier.

(46) Should there be any purloining, with or without substitution, the fraud, however trifling it may be, is stated in a verbal process. A copy of this act and the custom-house discharge are forwarded to the administration under the transit stamp. It is for the office of departure to prosecute. (Circular of the 10th of October, 1832, No. 1,351.)

The replacing of an article of merchandise abstracted, by another of the same nature and liable to the same duty, is as liable to penalty as any other substitution. (Dec. adm. of the 17th of June, 1829.)

Vide No. 505 for the damaged merchandise.

In order to furnish the parties forwarding and the consignees with the means of prosecuting the carriers, the clerks of the office of issue inscribe and certify on the way bills, which they have a right to examine, the result of their examination, whenever they are of a nature to

be prosecuted at the office of departure. (Circular of the 25th of September, 1839, No 1,181.)

(47) By the terms of article 9, statute 3, of the law of the 22d of August, 1791, and of the article 54 of the law of the 8th Florial, year 11, goods presented at the office of issue are liable to seizure if they are not identically the same as those described on the custom-house discharge. (A. of C. of the 19th of November, 1834.)

It occurred, for instance, that twelve boxes of crushed sugar were forwarded in transit. It was stated on the custom-house discharge that the sugar was white; when it reached its destination it was discovered that the sugar was brown. The custom-house made an attachment. The first board assembled to judge the case granted a replevy, as the statement that the sugar was white being superabundant, evinced no fraudulent design; that the species and quality were alone to be stated, according to the rules of the tariff, to make the declaration valid; and that the requirements of the law were fulfilled by stating the sugar to be crushed. But the court of appeal has decided that the recognizance signed by the interested party, and the custom-house discharge delivered to him in consequence, are correlative documents, which being legally binding on the administration, and that it cannot withdraw itself from its responsibility. (Circular of the 21st of December, 1834.)

(48) Or if the articles are prohibited, their simple value. (Dec. adm. of the 11th of March, 1839.)

The payment of the duty, or the value, is made at the office of departure, in consequence of the recognizance entered into there. But the administration has the right to remit the duty where the deficit does not amount to much, and that it is occasioned by the natural desiccation occurring during the transportation, and particularly in certain seasons. (Circular of the 10th of March, 1818, No. 373.)

The proportion of the deficiency is ascertained by weighing each package separately. (Same circular.)

Deficiencies that are evidently not owing to any fraudulent intentions, are simply entered on the custom-house discharge and on the act of discharge. But when there has been any subtraction, even when less than one-tenth, it must be verified by a process verbal, and will render liable the application of the pains and penalties predicated in article 6 of the law of the 17th of December, 1814, or in article 6 of the law of the 9th of February, 1832, according to whether the articles in question are dutiable or prohibited. (Circulars of the 16th of May, 1818, No. 396, or of the 10th of October, 1832, No. 1,351.)

(49) Vide, in table No. 1, the enumeration of transitable liquids.

Should the deficiencies in oil or in other liquids be discovered to be owing to illicit subtractions effected in the course of their transportation, the pains and penalties predicated in the general laws become applicable. (Circular of the 24th of July, 1836, No. 1,565.)

(50) The transit of slates is authorized through the river offices St. Menges and Givet, (Ardennes.) (Law of the 2d of July, 1836, article 10.)

Each of these offices have the right to transmit in transit to one of the two others, slates for transit. (Dec. adm. of the 12th of November, 1835.)

It being impossible to plumb slates, by virtue of the 7th article of the law of the 17th of December, 1814, it is required that they be entered, examined and enumerated on the custom-house discharge by number, value, and according to the dimensions admitted by the tariff in regard to slates imported by sea. (Dec. adm. of the 26th of October, 1835.)

CORDON OFFICE, (*Bureau de cordon*).—By a decision of the minister of finance of the 21st of August, 1839, the cordon office is open to the transit of the following goods:

- Silk in cocoons;
- Silk, unbleached, raw, and dressed;
- Silk wadding, unbleached, dyed and carded;
- Copper ore;
- Pure copper of the first melting, flattened and hammered;
- Copper, with zinc alloy, of the first melting, flattened and hammered;
- Lead;
- Zinc, with the exception of that which is worked;
- Pewter, flattened or hammered;
- Iron ore;
- Iron castings, (sows,) not excepting those that are prohibited;
- Iron bars;
- Steel, natural or cast;
- Hard and crushed sugars;
- Coffee;
- Cocoa;
- Indigo;

- Pepper and pimento;
- Cloves;
- Cinnamon;
- Dye and cabinet woods;
- Cotton wool;
- Gum;
- Resin;
- Raw hides;
- Raw wool;
- Horns;
- Table fruits, and oleaginous fruits;
- Olive oil;
- Tow and hemp.

The transit of these goods is effected under the usual general regulations; only goods entering or issuing through the *cordon* can only use the route of the river Rhone; and their transportation on that part of the river comprised within the radius of the custom-houses, must be by steamboat. (Circular manuscript of the 10th of October, 1839.)

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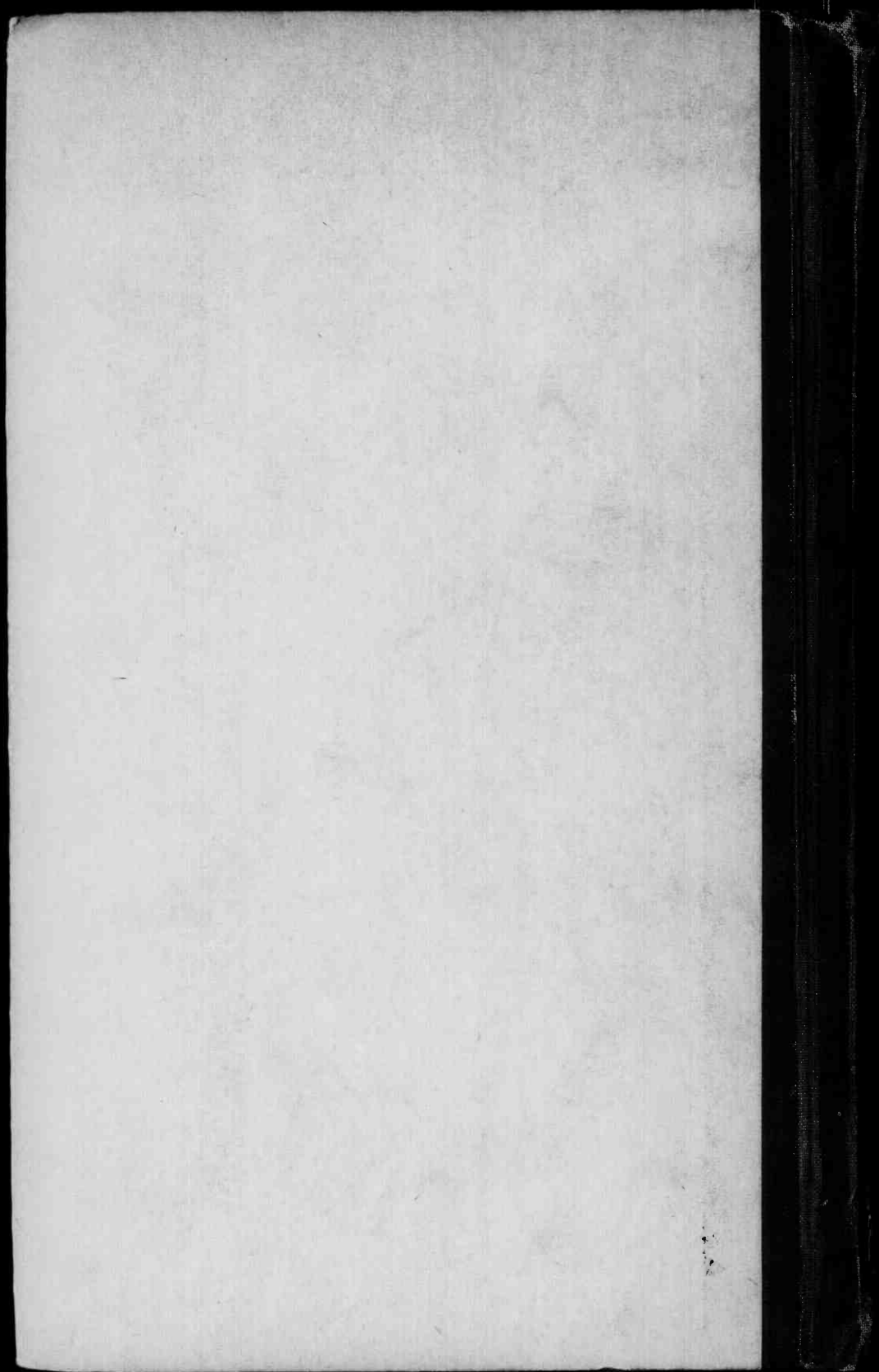
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